



1 FINANCE AND ADMINISTRATION CABINET

2 Department of Revenue

3 Office of Income Taxation

4 (Amendment)

5 **103 KAR 3:040. Income Tax Forms Manual.**

6 RELATES TO: KRS 131.041, 131.051, 131.061, 131.071, 131.081, 131.110, 131.130,
7 131.155, 131.170, 131.180, 131.190, 131.250, 131.340, 131.500, 131.510(1), (2)(a), 131.540,
8 141.010, 141.0101, 141.011, 141.016, 141.020, 141.0202, 141.030, 141.040, 141.0401,
9 141.0405, 141.041, 141.042, 141.044, 141.062, 141.065, 141.066, 141.067, 141.068, 141.069,
10 141.070, 141.071, 141.120, 141.121, 141.160, 141.170, 141.180, 141.200, 141.205, 141.206,
11 141.207, 141.208, 141.300, 141.310, 141.325, 141.330, 141.335, 141.347, 141.370, 141.381,
12 141.382, 141.383, 141.384, 141.385, 141.386, 141.390, 141.395, 141.400, 141.401, 141.402,
13 141.403, 141.405, 141.407, 141.412, 141.415, 141.418, 141.420, 141.421, 141.423, 141.424,
14 141.4242, 141.4244, 141.428, 141.430, 141.434, 141.436, 141.437, 141.438, 141.985, 141.990,
15 151B.127, 154.12-2086, 154.20-050, 154.22-060, 154.23-035, 154.24-110, 154.25-030, 154.26-
16 090, 154.28-090, 154.32-010, 154.34-080, 154.45-090, 154.48-025, 155.170

17 STATUTORY AUTHORITY: KRS 131.130(3)

18 NECESSITY, FUNCTION, AND CONFORMITY: KRS 131.130(3) authorizes the
19 Department of Revenue to prescribe forms necessary for the administration of any revenue law
20 by the promulgation of an administrative regulation incorporating the forms by reference. This
21 administrative regulation incorporates by reference the required Revenue Forms used in the

1 administration of income taxes by the Department of Revenue.

2 Section 1. Corporation Income Taxes. (1) Revenue Form 41A720, "Form 720, 2011
3 [2010] Kentucky Corporation Income Tax and LLET Return", shall be used by a C corporation
4 to determine its corporation income tax due in accordance with KRS 141.040 and its limited
5 liability entity tax due in accordance with KRS 141.0401 for tax years beginning in 2011 [2010].

6 (2) Revenue Form 41A720A, "Schedule A, Apportionment and Allocation (For
7 corporations and pass-through entities taxable both within and without Kentucky)", shall be used
8 by a corporation or a pass-through entity taxable both within and without Kentucky to apportion
9 and allocate its net income to Kentucky in accordance with KRS 141.120 or 141.206.

10 (3) Revenue Form 41A720A-C, "Schedule A-C, Apportionment and Allocation -
11 Continuation Sheet ~~[(For a corporation or pass-through entity taxable both within and without~~
12 ~~Kentucky that is also a partner or member of a limited liability pass-through entity or general~~
13 ~~partnership)]",~~ shall be used by a corporation or a pass-through entity taxable both within and
14 without Kentucky that is also a partner or member of a pass-through entity to determine the
15 sales, property and payroll amounts to be entered on Revenue Form 41A720A.

16 (4) Revenue Form 41A720A-N, "Schedule A-N, Apportionment Factor Schedule", shall
17 be used by a corporation filing a mandatory nexus consolidated return to show the Kentucky and
18 total sales, property, and payroll of the corporation and each subsidiary included in the
19 apportionment factor.

20 (5) Revenue Form 41A720BIO, "Schedule BIO, Application and Credit Certificate of
21 Income Tax/LLET Credit Biodiesel", shall be used by a taxpayer who is a biodiesel producer,
22 biodiesel blender, or renewable diesel producer to report the biodiesel gallons produced or used
23 by the blender and request approval from the Kentucky Department of Revenue of the tax credit

1 amount allowed by KRS 141.423.

2 (6) ~~{{(5)}}~~ Revenue Form 41A720CC, "Schedule CC, Coal Conversion Tax Credit", shall
3 be used by a corporation to compute the tax credit allowed by KRS 141.041 for coal used or
4 substituted for other fuels in an eligible heating facility as described by KRS 141.041(1).

5 (7) ~~{{(6)}}~~ Revenue Form 41A720-CCI, "Schedule CCI, Application and Credit Certificate
6 of Clean Coal Incentive Tax Credit", shall be used by a taxpayer to request approval from the
7 Department of Revenue of the tax credit amount allowed by KRS 141.428 for the purchase of
8 Kentucky coal used by the taxpayer to generate electricity.

9 (8) ~~{{(7)}}~~ Revenue Form 41A720CELL, "Schedule CELL, Application and Credit
10 Certificate of Income Tax/LLET Credit Cellulosic Ethanol", shall be used by a taxpayer who is a
11 producer of cellulosic ethanol to report the number of cellulosic ethanol gallons and request
12 approval from the Department of Revenue of the tax credit amount allowed by KRS 141.4244.

13 (9) ~~{{(8)}}~~ Revenue Form 41A720-CI, "Schedule CI, Application for Coal Incentive Tax
14 Credit", shall be used by a taxpayer to request approval for the amount of tax credit allowed by
15 KRS 141.0405 for the purchase of Kentucky coal used by the taxpayer to generate electricity.

16 (10) ~~{{(9)}}~~ Revenue Form 41A720CR, "Schedule CR, Pro Forma Federal Consolidated
17 Return Schedule", shall be used by a C corporation filing a consolidated return to show its
18 federal pro forma consolidated return.

19 (11) ~~{{(10)}}~~ Revenue Form 41A720CR-C, "Schedule CR-C, Pro Forma Federal
20 Consolidated Return Schedule Continuation Sheet", shall be used by a C corporation filing a
21 consolidated return as a continuation of Revenue Form 41A720CR.

22 (12) ~~{{(11)}}~~ Revenue Form 41A720ES, "Form 720-ES Kentucky, 2012 ~~{{2011}}~~
23 Corporation Income/Limited Liability Entity Tax Estimated Tax Voucher", shall be used by a

1 corporation or a limited liability pass-through entity to submit payments of estimated corporation
2 income or limited liability entity tax as required by KRS 141.044.

3 ~~(13)~~ ~~{{(12)}}~~ Revenue Form 41A720ETH, "Schedule ETH, Application and Credit
4 Certificate of Income Tax/LLET Credit Ethanol", shall be used by a taxpayer who is a producer
5 of ethanol to report ethanol gallons produced and request approval from the Kentucky
6 Department of Revenue of the tax credit amount allowed by KRS 141.4242.

7 ~~(14)~~ ~~{{(13)}}~~ Revenue Form 41A720EZC, "Schedule EZC, Enterprise Zone Tax Credit",
8 shall be used by a qualified taxpayer to determine the tax credit allowed by KRS 154.45-090.

9 ~~(15)~~ ~~{{(14)}}~~ Revenue Form 41A720HH, "Schedule HH, Kentucky Housing for Homeless
10 Families Deduction", shall be used by an individual, corporation, fiduciary, or pass-through
11 entity to determine the deduction allowed by KRS 141.0202.

12 ~~(16)~~ ~~{{(15)}}~~ Revenue Form 41A720(I), "Instructions, 2011 ~~{{2010}}~~ Kentucky Corporation
13 Income Tax and LLET Return", shall be used by a corporation to file its 2011 ~~{{2010}}~~ Kentucky
14 Corporation Income Tax and LLET Return and related schedules.

15 ~~(17)~~ ~~{{(16)}}~~ Revenue Form 41A720KCR, "Schedule KCR, Kentucky Consolidated Return
16 Schedule", shall be used by a C corporation filing a nexus consolidated return showing the
17 income or loss of each entity included in the nexus consolidated tax return.

18 ~~(18)~~ ~~{{(17)}}~~ Revenue Form 41A720KCR-C, "Schedule KCR-C, Kentucky Consolidated
19 Return Schedule - Continuation Sheet", shall be used by a C corporation filing a nexus
20 consolidated return as a continuation of Revenue Form 41A720KCR.

21 (19) Revenue Form 41A720KESA, "Schedule KESA, Tax Credit Computation Schedule
22 (For a KESA Project of a Corporation)", shall be used by a corporation which has entered into an
23 agreement for a Kentucky Environmental Stewardship Act (KESA) project to determine the

1 credit allowed against its Kentucky income tax liability and limited liability entity tax liability in
2 accordance with KRS 141.430.

3 (20) Revenue Form 41A720KESA-SP, "Schedule KESA-SP, Tax Credit Computation
4 Schedule (For a KESA Project of a Pass-Through Entity)", shall be used by a pass-through entity
5 which has entered into an agreement for a Kentucky Environmental Stewardship Act (KESA)
6 project to determine the credit allowed against its Kentucky income tax liability and limited
7 liability entity tax liability in accordance with KRS 141.430.

8 (21) Revenue Form 41A720KESA-T, "Schedule KESA-T, Tracking Schedule for a
9 KESA Project", shall be used by a company which has entered into an agreement for a Kentucky
10 Environmental Stewardship Act (KESA) project to maintain a record of the approved costs and
11 tax credits for the duration of the agreement.

12 (22) ~~[(18)]~~ Revenue Form 41A720LLET, "Schedule LLET, Limited Liability Entity
13 Tax", shall be used by a corporation or a limited liability pass-through entity to determine the
14 limited liability entity tax in accordance with KRS 141.0401.

15 (23) ~~[(19)]~~ Revenue Form 41A720LLET-C, "Schedule LLET-C, Limited Liability Entity
16 Tax - Continuation Sheet ~~[(For a corporation or limited liability pass-through entity subject to the~~
17 limited liability entity tax that is also a partner or member of a limited liability pass-through
18 entity or general partnership organized or formed as a general partnership after January 1,
19 2006)]", shall be used by a corporation or a limited liability pass-through entity that is a partner
20 in a general partnership organized or formed as a general partnership after January 1, 2006, or a
21 ~~[corporation or limited liability pass-through entity that is a member or partner]~~ partner or
22 member in a ~~[another]~~ limited liability pass-through entity to determine its Kentucky gross
23 receipts and Kentucky gross profits and its total gross receipts and total gross profits from all

sources to be entered on Revenue Form 41A720LLET.

(24) ~~[(20)]~~ Revenue Form 41A720LLET(K), "Schedule LLET(K), Limited Liability Entity Tax (For a Limited Liability Pass-through Entity with Economic Development Project(s))", shall be used by limited liability pass-through entities with economic development projects to determine the limited liability entity tax.

(25) ~~[(21)]~~ Revenue Form 41A720LLET(K)-C, "Schedule LLET(K)-C, Limited Liability Entity Tax - Continuation Sheet ~~[(For a limited liability pass-through entity with economic development project(s) subject to the limited liability entity tax that is a partner or member of a limited liability pass-through entity or a general partnership organized or formed as a general partnership after January 1, 2006)]~~", shall be used by a limited liability pass-through entity with an economic development project that is a partner or member of a limited liability pass-through entity or a general partnership organized or formed as a general partnership after January 1, 2006, to determine its Kentucky gross receipts and Kentucky gross profits and its total gross receipts and total gross profits from all sources to be entered on Revenue Form 41A720LLET(K).

(26) ~~[(22)]~~ Revenue Form 41A720NOL, "Schedule NOL, Net Operating Loss Schedule", shall be used by a C corporation with a current year net operating loss or net operating loss carry-forward.

(27) ~~[(23)]~~ Revenue Form 41A720NOL-CF, "Schedule NOL-CF, Kentucky NOL Carryforward Schedule", shall be used by a corporation filing a nexus consolidated income tax return as provided by KRS 141.200, in addition to Revenue Form 41A720NOL, to show the Kentucky net operating loss (KNOL) carry forward balance for each new member of the affiliated group.

1 (28) ~~{{(24)}}~~ Revenue Form 41A720-O, "Schedule O-720, Other Additions and
2 Subtractions To/From Federal Taxable Income", shall be used by a corporation filing Kentucky
3 Form 720 to show other additions to and subtractions from federal taxable income on Revenue
4 Form 41A720, Part III, Lines 9 and 16, respectively.

5 (29) ~~{{(25)}}~~ Revenue Form 41A720QR, "Schedule QR, Qualified Research Facility Tax
6 Credit", shall be used by a corporation, individual, or pass-through entity to determine the credit
7 against the income tax liability or LLET liability allowed by KRS 141.395.

8 (30) ~~{{(26)}}~~ Revenue Form 41A720RC, "Schedule RC, Application for Income Tax/LLET
9 Credit for Recycling and/or Composting Equipment or Major Recycling Project", shall be used
10 by a taxpayer to request approval for the amount of credit allowed by KRS 141.390 for the
11 purchase and installation of recycling or composting equipment or a major recycling project.
12 This form shall also be used by an individual, corporation, fiduciary, or pass-through entity to
13 substantiate and keep a record of the amount of approved credit claimed on their tax return.

14 (31) ~~{{(27)}}~~ Revenue Form 41A720RC-C, "Schedule RC-C, Schedule RC - Part I
15 Continuation", shall be used by an individual, corporation, fiduciary, or pass-through entity, in
16 addition to Revenue Form 41A720RC, to list additional equipment for which approval of the
17 credit allowed by KRS 141.390 is being requested.

18 (32) ~~{{(28)}}~~ Revenue Form 41A720RC(I), "Instructions for Schedule RC", shall be used
19 by taxpayers filing Revenue Form 41A720RC and Revenue Form 41A720RC-C requesting
20 approval of a tax credit for recycling equipment, composting equipment, or a major recycling
21 project.

22 (33) ~~{{(29)}}~~ Revenue Form 41A720RC-R, "Schedule RC-R, Recycling or Composting
23 Equipment Tax Credit Recapture", shall be used by a taxpayer disposing of recycling or

1 composting equipment before the end of the recapture period to compute the tax credit
2 recaptured to be reported on the applicable tax return.

3 (34) ~~[(30)]~~ Revenue Form 41A720RR-E, "Schedule RR-E, Application and Credit
4 Certificate of Income Tax/LLET Credit Railroad Expansion", shall be used by a corporation or
5 pass-through entity requesting approval of a railroad expansion tax credit allowed by KRS
6 141.386.

7 (35) ~~[(31)]~~ Revenue Form 41A720RR-I, "Schedule RR-I, Railroad Maintenance and
8 Improvement Tax Credit", shall be used by a corporation, individual, or pass-through entity to
9 determine the credit against the income tax liability or LLET liability allowed by KRS 141.385.

10 (36) ~~[(32)]~~ Revenue Form 41A720S, "Form 720S, 2011 ~~[2010]~~ Kentucky S Corporation
11 Income Tax and LLET Return", shall be used by an S corporation to determine the amount of tax
12 due in accordance with KRS 141.040 and 141.0401 and to report the shareholders' share of
13 income, loss, credits, deductions, etc. for tax years beginning in 2011 ~~[2010]~~.

14 (37) ~~[(33)]~~ Revenue Form 41A720S(I), "Instructions, 2011 ~~[2010]~~ Kentucky S
15 Corporation Income Tax and LLET Return", shall be used by an S corporation to file its 2011
16 ~~[2010]~~ Kentucky S Corporation Income Tax and LLET Return and related schedules.

17 (38) ~~[(34)]~~ Revenue Form 41A720S(K), "Form 720S(K), Kentucky Schedule K for S
18 Corporations With Economic Development Project(s)", shall be used for tax years beginning in
19 2011 by S Corporations with economic development projects to determine the shareholders'
20 shares of income, credit, deductions, etc., excluding the economic development projects.

21 (39) ~~[(35)]~~ Revenue Form 41A720S(K-1), "Schedule K-1 (Form 720S), 2011 ~~[2010]~~
22 Shareholder's Share of Income, Credits, Deductions, Etc.", shall be used by an S corporation to
23 report to each of its shareholders the amount of income, credit, deduction, etc., that the

1 shareholder shall report for Kentucky income tax purposes.

2 (40) ~~[(36)]~~ Revenue Form 41A720S-O, "Schedule O-PTE, Other Additions and
3 Subtractions To/From Federal Ordinary Income", shall be used by a pass-through entity filing
4 Revenue Form 41A720S, Form 41A765, or Form 42A765-GP to show other additions to and
5 subtractions from federal ordinary income on Revenue Form 41A720S, 41A765, or 42A765-GP
6 Part I, Lines 5 and 9, respectively.

7 (41) ~~[(37)]~~ Revenue Form 41A720SL, "Application for Six-Month Extension of Time to
8 File Kentucky Corporation or Limited Liability Pass-Through Entity Return", shall be used by a
9 corporation or a limited liability pass-through entity to request a six (6) month extension of time
10 to file a tax return or an LLET return or to submit payment of unpaid tax.

11 (42) ~~[(38)]~~ Revenue Form 41A720TCS, "Schedule TCS, Tax Credit Summary Schedule",
12 shall be used by a corporation or a limited liability pass-through entity to summarize tax credits
13 claimed and shall be attached to the tax return.

14 (43) ~~[(39)]~~ Revenue Form 41A720VERB, "Schedule VERB, Voluntary Environmental
15 Remediation Tax Credit", shall be used by an entity claiming a tax credit provided by KRS
16 141.418.

17 (44) ~~[(40)]~~ Revenue Form 41A720-S1, "Form 720X, Amended Kentucky Corporation
18 Income Tax and Corporation License Tax Return", shall be used by a C corporation to amend its
19 Kentucky Corporation Income and License Tax Return for tax periods beginning prior to January
20 1, 2005, as previously filed.

21 (45) ~~[(41)]~~ Revenue Form 41A720-S2, "Form 720-AMENDED, Amended Kentucky
22 Corporation Income Tax Return", shall be used by a C corporation to amend its Kentucky
23 Corporation Income Tax Return for periods beginning on or after January 1, 2005 and before

1 January 1, 2007, as previously filed.

2 (46) ~~{{(42)}}~~ Revenue Form 41A720-S3, "Form 720-AMENDED (2007-2008), Amended
3 Kentucky Corporation Income Tax and LLET Return", shall be used by a C corporation to
4 amend its Kentucky Corporation Income Tax and LLET Return for periods beginning on or after
5 January 1, 2007 and before January 1, 2009, as previously filed.

6 (47) ~~{{(43)}}~~ Revenue Form 41A720-S4, "Form 851-K, Kentucky Affiliations and Payment
7 Schedule", shall be used by a corporation filing a consolidated Kentucky income tax return on
8 Revenue Form 41A720 to identify the members of the affiliated group which are subject to the
9 Kentucky corporation tax and to list the amount of tax paid.

10 (48) ~~{{(44)}}~~ Revenue Form 41A720-S6, "Form 2220-K, Underpayment and Late Payment
11 of Estimated Income Tax and LLET", shall be used by a corporation or limited liability pass-
12 through entity required by KRS 141.042 and 141.044 to file a declaration of estimated tax, to
13 compute the underpayment penalty as provided by KRS 131.180(3) and 141.990, and to compute
14 the interest on any late payment or underpayment of an estimated tax installment as provided by
15 KRS 131.183(2).

16 (49) ~~{{(45)}}~~ Revenue Form 41A720-S7, "Form 5695-K, Kentucky Energy Efficiency
17 Products Tax Credit", shall be used by a taxpayer to claim a tax credit for installation of energy
18 efficiency products for residential and commercial property as provided by KRS 141.436.

19 (50) ~~{{(46)}}~~ Revenue Form 41A720-S9, "Form 8903-K, Kentucky Domestic Production
20 Activities Deduction", shall be used by a corporation to determine the Domestic Production
21 Activities Deduction amount for Kentucky corporation income tax purposes and shall be
22 attached to the corporation income tax return.

23 (51) ~~{{(47)}}~~ Revenue Form 41A720-S11, "Form 8908-K, Kentucky ENERGY STAR

1 (Homes and Manufactured Homes) Tax Credit", shall be used by a taxpayer to claim a tax credit
2 for the construction of an ENERGY STAR home or the sale of an ENERGY STAR
3 manufactured home as provided by KRS 141.437.

4 (52) ~~{{(48)}}~~ Revenue Form 41A720-S16, "Schedule KREDA, Tax Credit Computation
5 Schedule (For a KREDA Project of a Corporation)", shall be used by a corporation which has a
6 Kentucky Rural Economic Development Act (KREDA) project to determine the credit allowed
7 against its Kentucky corporation income tax liability and limited liability entity tax liability in
8 accordance with KRS 141.347.

9 (53) ~~{{(49)}}~~ Revenue Form 41A720-S17, "Schedule KREDA-T, Tracking Schedule for a
10 KREDA Project", shall be used by a company which has a Kentucky Rural Economic
11 Development Act (KREDA) project to maintain a record of the debt service payments, wage
12 assessment fees and tax credits for the duration of the project.

13 (54) ~~{{(50)}}~~ Revenue Form 41A720-S18, "Schedule KREDA-SP, Tax Computation
14 Schedule (For a KREDA Project of a Pass-Through Entity)", shall be used by a pass-through
15 entity which has a Kentucky Rural Economic Development Act (KREDA) project to determine
16 the credit allowed against its Kentucky income tax liability and limited liability entity tax
17 liability in accordance with KRS 141.347.

18 (55) ~~{{(51)}}~~ Revenue Form 41A720-S20, "Schedule KIDA, Tax Credit Computation
19 Schedule (For a KIDA Project of a Corporation)", shall be used by a corporation which has a
20 Kentucky Industrial Development Act (KIDA) project to determine the credit allowed against its
21 Kentucky corporation income tax liability and limited liability entity tax liability in accordance
22 with KRS 141.400.

23 (56) ~~{{(52)}}~~ Revenue Form 41A720-S21, "Schedule KIDA-T, Tracking Schedule for a

1 KIDA Project", shall be used by a company which has a Kentucky Industrial Development Act
2 (KIDA) project to maintain a record of the debt service payments and tax credits for the duration
3 of the project.

4 (57) ~~[(53)]~~ Revenue Form 41A720-S22, "Schedule KIDA-SP, Tax Computation Schedule
5 (For a KIDA Project of a Pass-Through Entity)", shall be used by a pass-through entity which
6 has a Kentucky Industrial Development Act (KIDA) project to determine the credit allowed
7 against its Kentucky income tax liability and limited liability entity tax liability in accordance
8 with KRS 141.400.

9 (58) ~~[(54)]~~ Revenue Form 41A720-S24, "Schedule KIRA, Tax Credit Computation
10 Schedule (For a KIRA Project of a Corporation)", shall be used by a corporation which has a
11 Kentucky Industrial Revitalization Act (KIRA) project to determine the credit allowed against its
12 Kentucky corporation income tax liability and limited liability entity tax liability in accordance
13 with KRS 141.403.

14 (59) ~~[(55)]~~ Revenue Form 41A720-S25, "Schedule KIRA-T, Tracking Schedule for a
15 KIRA Project", shall be used by a company which has a Kentucky Industrial Revitalization Act
16 (KIRA) project to maintain a record of the approved costs, wage assessment fees and tax credits
17 for the duration of the project.

18 (60) ~~[(56)]~~ Revenue Form 41A720-S26, "Schedule KIRA-SP, Tax Computation Schedule
19 (For a KIRA Project of a Pass-Through Entity)", shall be used by a pass-through entity which
20 has a Kentucky Industrial Revitalization Act (KIRA) project to determine the credit allowed
21 against its Kentucky income tax liability and limited liability entity tax liability in accordance
22 with KRS 141.403.

23 (61) ~~[(57)]~~ Revenue Form 41A720-S27, "Schedule KJDA, Tax Credit Computation

1 Schedule (For a KJDA Project of a Corporation)", shall be used by a corporation which has a
2 Kentucky Jobs Development Act (KJDA) project to determine the credit allowed against its
3 Kentucky corporation income tax liability and limited liability entity tax liability in accordance
4 with KRS 141.407.

5 (62) ~~{{(58)}}~~ Revenue Form 41A720-S28, "Schedule KJDA-T, Tracking Schedule for a
6 KJDA Project", shall be used by a company which has a Kentucky Jobs Development Act
7 (KJDA) project to maintain a record of the approved costs, wage assessment fees, in-lieu-of
8 credits and tax credits for the duration of the project.

9 (63) ~~{{(59)}}~~ Revenue Form 41A720-S29, "Schedule KJDA-SP, Tax Computation
10 Schedule (For a KJDA Project of a Pass-Through Entity)" shall be used by a pass-through entity
11 which has a Kentucky Jobs Development Act (KJDA) project to determine the credit allowed
12 against its Kentucky income tax liability and limited liability entity tax liability in accordance
13 with KRS 141.407.

14 (64) ~~{{(60)}}~~ Revenue Form 41A720-S35, "Schedule KRA, Tax Credit Computation
15 Schedule (For a KRA Project of a Corporation)", shall be used by a corporation which has
16 entered into a Kentucky Reinvestment Act (KRA) project to compute the allowable KRA credit
17 allowed against its Kentucky corporation income tax liability and limited liability entity tax
18 liability in accordance with KRS 141.415.

19 (65) ~~{{(61)}}~~ Revenue Form 41A720-S36, "Schedule KRA-SP, Tax Computation Schedule
20 (For a KRA Project of a Pass-Through Entity)", shall be used by a pass-through entity which has
21 a Kentucky Reinvestment Act (KRA) project to determine the credit allowed against its
22 Kentucky income tax liability and limited liability entity tax liability in accordance with KRS
23 141.415.

1 (66) ~~{{(62)}}~~ Revenue Form 41A720-S37, "Schedule KRA-T, Tracking Schedule For a
2 KRA Project", shall be used by a company which has entered into a Kentucky Reinvestment Act
3 (KRA) project to maintain a record of the balance of approved costs and tax credits for the
4 duration of the agreement.

5 (67) ~~{{(63)}}~~ Revenue Form 41A720-S40, "Schedule KEOZ, Tax Credit Computation
6 Schedule (For a KEOZ Project of a Corporation)", shall be used by a corporation which has
7 entered into a Kentucky Economic Opportunity Zone (KEOZ) Act project to compute the
8 allowable KEOZ credit allowed against its Kentucky corporation income tax liability and limited
9 liability entity tax liability in accordance with KRS 141.401.

10 (68) ~~{{(64)}}~~ Revenue Form 41A720-S41, "Schedule KEOZ-SP, Tax Computation
11 Schedule (For a KEOZ Project of a Pass-Through Entity)", shall be used by a pass-through entity
12 which has entered into a Kentucky Economic Opportunity Zone (KEOZ) Act project to
13 determine the credit allowed against its Kentucky income tax liability and limited liability entity
14 tax liability in accordance with KRS 141.401.

15 (69) ~~{{(65)}}~~ Revenue Form 41A720-S42, "Schedule KEOZ-T, Tracking Schedule for a
16 KEOZ Project", shall be used by a company which has entered into an agreement for a Kentucky
17 Economic Opportunity Zone (KEOZ) Act project to maintain a record of the debt service
18 payments, wage assessment fees, approved costs and tax credits for the duration of the
19 agreement.

20 ~~{{(66) Revenue Form 41A720-S43, "Schedule KESA, Tax Credit Computation Schedule~~
21 ~~(For a KESA Project of a Corporation)", shall be used by a corporation which has entered into a~~
22 ~~Kentucky Environmental Stewardship Act (KESA) project to determine the credit allowed~~
23 ~~against its Kentucky income tax liability and limited liability entity tax liability in accordance~~

1 with KRS 141.430.

2 ~~(67) Revenue Form 41A720-S44, "Schedule KESA-T, Tracking Schedule for a KESA~~
3 ~~Project", shall be used by a company which has entered into an agreement for a Kentucky~~
4 ~~Environmental Stewardship Act (KESA) project to maintain a record of the approved costs and~~
5 ~~tax credits for the duration of the agreement.]~~

6 (70) ~~[(68)]~~ Revenue Form 41A720-S45, "Schedule KJRA, Tax Credit Computation
7 Schedule (For a KJRA Project of a Corporation)", shall be used by a company which has entered
8 into a Kentucky Jobs Retention Act (KJRA) project to determine the credit allowed against its
9 Kentucky income tax liability and limited liability entity tax liability in accordance with KRS
10 141.402.

11 (71) ~~[(69)]~~ Revenue Form 41A720-S46, "Schedule KJRA-T, Tracking Schedule For a
12 KJRA Project", shall be used by a company which has entered into an agreement for a Kentucky
13 Jobs Retention Act (KJRA) project to maintain a record of the debt service payments, wage
14 assessment fees, approved costs, and tax credits for the duration of the agreement.

15 (72) Revenue Form 41A720-S47, "Schedule KJRA-SP, Tax Computation Schedule (For
16 a KJRA Project of a Pass-Through Entity)," shall be used by a pass-through entity which has
17 entered into a Kentucky Jobs Retention Act (KJRA) project to determine the credit allowed
18 against its Kentucky income tax liability and limited liability entity tax liability in accordance
19 with KRS 141.402.

20 (73) ~~[(70)]~~ Revenue Form 41A720-S50, "Schedule IEIA, Tax Credit Computation
21 Schedule (For an IEIA Project of a Corporation)", shall be used by a company which has entered
22 into an Incentives for Energy Independence Act (IEIA) project to determine the credit allowed
23 against its Kentucky income tax liability and limited liability entity tax liability in accordance

1 with KRS 141.421.

2 (74) ~~{(71)}~~ Revenue Form 41A720-S51, "Schedule IEIA-T, Tracking Schedule for an
3 IEIA Project", shall be used by a company which has entered into an Incentives for Energy
4 Independence Act (IEIA) project to maintain a record of the balance of approved costs, wage
5 assessments, and tax credits for the duration of the agreement.

6 (75) Revenue Form 41A720-S52, "Schedule IEIA-SP, Tax Computation Schedule (For a
7 IEIA Project of a Pass-Through Entity)," shall be used by a pass-through entity which has
8 entered into an Incentives for Energy Independence Act (IEIA) project to determine the credit
9 allowed against its Kentucky income tax liability and limited liability entity tax liability in
10 accordance with KRS 141.421.

11 (76) ~~{(72)}~~ Revenue Form 41A720-S53, "Schedule KBI, Tax Credit Computation
12 Schedule (For a KBI Project of a Corporation)", shall be used by a corporation which has entered
13 into a Kentucky Business Investment (KBI) project to compute the allowable KBI credit allowed
14 against its Kentucky corporation income tax liability and limited liability entity tax liability in
15 accordance with KRS 141.415.

16 (77) ~~{(73)}~~ Revenue Form 41A720-S54, "Schedule KBI-SP, Tax Computation Schedule
17 (For a KBI Project of a Pass-Through Entity)," shall be used by a pass-through entity which has
18 entered into a Kentucky Business Investment (KBI) project to determine the credit allowed
19 against its Kentucky income tax liability and limited liability entity tax liability in accordance
20 with KRS 141.415.

21 (78) ~~{(74)}~~ Revenue Form 41A720-S55, "Schedule KBI-T, Tracking Schedule for a KBI
22 Project", shall be used by a company which has entered into an agreement for a Kentucky
23 Business Investment (KBI) project to maintain a record of approved costs, wage assessments,

1 and tax credits for the duration of the agreement.

2 (79) ~~{(75)}~~ Revenue Form 41A720-S80, "Form 8874(K), Application for Certification of
3 Qualified Equity Investments Eligible for Kentucky New Markets Development Program Tax
4 Credit", shall be used by a qualified community development entity that seeks to have an equity
5 investment or long-term debt security certified as a qualified equity investment eligible for the
6 tax credit provided by KRS 141.434.

7 (80) ~~{(76)}~~ Revenue Form 41A720-S81, "Form 8874(K)-A, Notice of Kentucky New
8 Markets Development Program Tax Credit and Certification", shall be used by a qualified
9 community development entity to provide proof to the Kentucky Department of Revenue of the
10 receipt of cash for a taxpayer's qualified equity investment.

11 (81) ~~{(77)}~~ Revenue Form 41A720-S82, "Form 8874(K)-B, Notice of Kentucky New
12 Markets Development Program Tax Credit Recapture", shall be used by the Kentucky
13 Department of Revenue to notify a taxpayer of a recapture of the New Markets Development
14 Program tax credit.

15 (82) ~~{(78)}~~ Revenue Form 41A725, "Form 725, 2011 ~~{2010}~~ Kentucky Single Member
16 LLC Individually Owned LLET Return", shall be used by a single member individually-owned
17 LLC to file an LLET return in accordance with KRS 141.0401 for tax years beginning in 2011
18 ~~{2010}~~.

19 (83) ~~{(79)}~~ Revenue Form 41A725CP, "Schedule CP, Form 725, 2011 ~~{2010}~~ Kentucky
20 Single Member LLC Individually Owned Composite Return Schedule", shall be used by a single
21 member individual with multiple LLC entities to file LLET returns in accordance with KRS
22 141.0401 for tax years beginning in 2011 ~~{2010}~~.

23 (84) ~~{(80)}~~ Revenue Form 41A725(I), "Instructions, 2011 ~~{2010}~~ Kentucky Single

1 Member LLC Individually Owned LLET Return", shall be used by a single member LLC
2 individually owned to file its 2011 ~~{2010}~~ Kentucky LLET return and related schedules.

3 (85) ~~{(81)}~~ Revenue Form 41A750, "Form 750, Business Development Corporation Tax
4 Return", shall be used by a corporation organized under the provisions of KRS Chapter 155 to
5 determine its excise tax due in accordance with KRS 155.170 for tax years beginning in 2011
6 ~~{2010}~~.

7 (86) ~~{(82)}~~ Revenue Form 41A765, "Form 765, 2011 ~~{2010}~~ Kentucky Partnership
8 Income and LLET Return", shall be used by an entity taxed as a partnership and organized as a
9 LLC, LLP or LP to file its Kentucky income and LLET return in accordance with KRS 141.0401
10 and 141.206 for tax years beginning in 2011 ~~{2010}~~.

11 (87) ~~{(83)}~~ Revenue Form 41A765(I), "Instructions, 2011 ~~{2010}~~ Kentucky Partnership
12 Income and LLET Return", shall be used by an entity taxed as a partnership and organized as a
13 LLC, LLP, or LP to file its 2011 ~~{2010}~~ Kentucky income and LLET return and related
14 schedules.

15 (88) ~~{(84)}~~ Revenue Form 41A765(K), "Form 765(K), Kentucky Schedule K For
16 Partnerships With Economic Development Project(s)", shall be used for tax years beginning in
17 2011 by partnerships with economic development projects to determine the partners' share of
18 income, credits, deductions, etc., excluding the economic development projects.

19 (89) ~~{(85)}~~ Revenue Form 41A765(K-1), "Schedule K-1 (Form 765), 2011 ~~{2010}~~
20 Partner's Share of Income, Credits, Deductions, Etc.", shall be used by an entity taxed as a
21 partnership and organized as a LLC, LLP, or LP to report to its partners the amount of income,
22 credit, deduction, etc., that the partners shall report for Kentucky income tax purposes.

23 (90) ~~{(86)}~~ Revenue Form 41A800, "Corporation and Pass-through Entity Nexus

1 Questionnaire", shall be used by a corporation or pass-through entity to determine if the entity
2 has nexus with the Commonwealth of Kentucky.

3 Section 2. Individual Income and Withholding Taxes. (1) Revenue Form 12A200,
4 "Kentucky Individual Income Tax Installment Agreement Request", shall be submitted to the
5 Department of Revenue to request an installment agreement to pay tax due.

6 (2) Revenue Form 40A100, "Application for Refund of Income Taxes", shall be
7 presented to the Department of Revenue to request a refund of income taxes paid.

8 (3) Revenue Form 40A102, "2011 ~~{2010}~~ Application for Extension of Time to File
9 Individual, General Partnership and Fiduciary Income Tax Returns for Kentucky", shall be
10 submitted to the Department of Revenue by individuals, partnerships, and fiduciaries prior to the
11 date prescribed by law for filing a return to request a six (6) month extension to file the return or
12 to remit payment of tax prior to the date the return is due.

13 (4) Revenue Form 40A103, "Application for New Home Tax Credit", shall be submitted
14 to the Department of Revenue by individuals to request approval for the new home tax credit.

15 (5) Revenue Form 40A200, "Form PTE-WH, Kentucky Nonresident Income Tax
16 Withholding on Distributive Share Income", shall be used by a pass-through entity doing
17 business in Kentucky to report Kentucky income tax withheld on each nonresident individual or
18 corporate partner doing business in Kentucky only through its ownership interest in the pass-
19 through entity.

20 (6) Revenue Form 40A201, "Form 740NP-WH, Kentucky Nonresident Income Tax
21 Withholding on Distributive Share Income ~~{Transmittal}~~ Report and Composite Income Tax
22 Return", shall be used by a pass-through entity doing business in Kentucky to report and pay
23 Kentucky income tax withheld on nonresident individual and corporate partners.

1 (7) Revenue Form 40A201ES, "Form 740NP-WH-ES, Instructions – 2012 Pass-Through
2 Entity Nonresident Distributive Share Withholding Report and Composite Income Tax Return
3 Voucher", shall be used by every pass-through entity for the declaration and payment of
4 estimated tax if required.

5 (8) Revenue Form 40A727, "Kentucky Income Tax Forms Requisition", shall be used by
6 a taxpayer or tax preparer to order individual income tax forms.

7 (9) ~~{(8)}~~ Revenue Form 42A003, "Withholding Kentucky Income Tax Instructions for
8 Employers", shall provide instructions for employers and shall contain forms used for
9 withholding and reporting Kentucky income tax withholding.

10 (10) ~~{(9)}~~ Revenue Form 42A003(T), "2012 ~~{2011}~~ Withholding Tax Tables Computer
11 Formula", shall be used by an employer for computing employees' Kentucky income tax
12 withholding each pay period.

13 (11) ~~{(10)}~~ Revenue Form 42A740, "Form 740, 2011 ~~{2010}~~ Kentucky Individual Income
14 Tax Return, Full-Year Residents Only", shall be completed by a resident individual to report
15 taxable income and income tax liability for taxable years beginning in 2011 ~~{2010}~~, and shall be
16 due within three and one-half (3 1/2) months after the close of the taxable year.

17 (12) ~~{(11)}~~ Revenue Form 42A740-A, "Schedule A, Form 740, 2011 ~~{2010}~~ Kentucky
18 Itemized Deductions", shall be completed by resident individuals and attached to Form 740 to
19 support itemized deductions claimed for 2011 ~~{2010}~~.

20 (13) ~~{(12)}~~ Revenue Form 42A740ES, "Form 740-ES, 2012 ~~{2011}~~ Individual Income
21 Tax Kentucky Estimated Tax Voucher", shall be submitted to the Department of Revenue by
22 individuals with payment of quarterly estimated tax.

1 (14) ~~{(13)}~~ Revenue Form 42A740-EZ, "Form 740-EZ, 2011 ~~{2010}~~ Kentucky Individual
2 Income Tax Return for Single Persons with No Dependents", shall be completed by resident
3 individuals to report taxable income and income tax liability for taxable years beginning in 2011
4 ~~{2010}~~, and shall be due within three and one-half (3 1/2) months after the close of the taxable
5 year.

6 (15) ~~{(14)}~~ Revenue Form 42A740(I), "2011 ~~{2010}~~ Kentucky Individual Income Tax
7 Instructions for Forms 740 and 740-EZ", shall be used by resident individuals to file the 2011
8 ~~{2010}~~ Kentucky Individual Tax Return and related schedules.

9 (16) ~~{(15)}~~ Revenue Form 42A740-J, "Schedule J, Kentucky Farm Income Averaging",
10 shall be completed by individuals and attached to Form 740 to compute tax liability by averaging
11 farm income for taxable years beginning after December 31, 1997.

12 (17) ~~{(16)}~~ Revenue Form 42A740-KNOL, "Schedule KNOL, 2011 ~~{2010}~~ Kentucky Net
13 Operating Loss Schedule", shall be used by individuals to compute and carry forward a net
14 operating loss to subsequent years.

15 (18) ~~{(17)}~~ Revenue Form 42A740-M, "Schedule M, 2011 ~~{2010}~~ Kentucky Federal
16 Adjusted Gross Income Modifications", shall be completed by individuals and attached to Form
17 740 in support of additions to and subtractions from federal adjusted gross income.

18 (19) ~~{(18)}~~ Revenue Form 42A740-NP, "Form 740-NP, 2011 ~~{2010}~~ Kentucky Individual
19 Income Tax Return, Nonresident or Part-Year Resident", shall be completed by part-year or full-
20 year nonresident individuals to report taxable income and income tax liability for taxable years
21 beginning in 2011 ~~{2010}~~, and shall be filed within three and one-half (3 1/2) months after the
22 close of the taxable year.

23 (20) ~~{(19)}~~ Revenue Form 42A740-NP-A, "Schedule A, Form 740-NP, 2011 ~~{2010}~~

1 Kentucky Schedule A Itemized Deductions", shall be completed and attached to Form 42A740-
2 NP by part-year or full-year nonresidents to support the itemized deductions claimed for 2011
3 ~~{2010}~~.

4 ~~(21)~~ ~~{(20)}~~ Revenue Form 42A740-NP-ME, "Schedule ME, Form 740-NP, 2011 ~~{2010}~~
5 Moving Expense and Reimbursement", shall be completed and attached to Form 42A740-NP by
6 part-year or full-year nonresidents to support moving expenses and reimbursement by employers
7 for moving expenses for 2011 ~~{2010}~~.

8 ~~(22)~~ ~~{(21)}~~ Revenue Form 42A740-NP(I), "Instructions for 2011 ~~{2010}~~ Kentucky Form
9 740-NP, Nonresident or Part-Year Resident Income Tax Return", shall be used by nonresident or
10 part-year resident individuals to file the 2011 ~~{2010}~~ Kentucky Form 740-NP and related
11 schedules.

12 ~~(23)~~ ~~{(22)}~~ Revenue Form 42A740-NP-R, "Form 740-NP-R, 2011 ~~{2010}~~ Kentucky
13 Income Tax Return Nonresident - Reciprocal State", shall be completed by resident individuals
14 of reciprocal states to request a refund of Kentucky withholding for 2011 ~~{2010}~~.

15 ~~(24)~~ ~~{(23)}~~ Revenue Form 42A740-NP(P), "2011 ~~{2010}~~ Kentucky Income Tax Return,
16 Nonresident or Part-Year Resident", shall be a packet containing forms and instructions and shall
17 be mailed to nonresident and part-year resident individuals for use in filing a Kentucky
18 individual tax return for 2011 ~~{2010}~~.

19 ~~(25)~~ ~~{(24)}~~ Revenue Form 42A740(PKT), "2011 ~~{2010}~~ Kentucky Individual Income Tax
20 Forms", shall be a packet containing forms and instructions and shall be mailed to resident
21 individuals for use in filing a Kentucky individual tax return for 2011 ~~{2010}~~.

22 ~~(26)~~ ~~{(25)}~~ Revenue Form 42A740-P, "Schedule P, 2011 ~~{2010}~~ Kentucky Pension
23 Income Exclusion", shall be completed by individuals and attached to Form 740 to compute the

1 amount of allowable pension exclusion for 2011 ~~{2010}~~.

2 (27) ~~{(26)}~~ Revenue Form 42A740-UTC, "Schedule UTC, Form 740, Unemployment Tax
3 Credit", shall be completed by individuals and attached to Form 740 or Form 740-NP to provide
4 the Office of Employment and Training ~~{Department for Employment Services}~~ Certificate
5 Numbers in support of credit claimed for hiring an unemployed person.

6 (28) ~~{(27)}~~ Revenue Form 42A740-X, "Form 740-X, Amended Kentucky Individual
7 Income Tax Return", shall be completed by individuals and filed with the Department of
8 Revenue to amend a previously filed tax return for 2005 or future years.

9 (29) ~~{(28)}~~ Revenue Form 42A740-XP, "Form 740-XP, Amended Kentucky Individual
10 Income Tax Return, 2004 and Prior Years", shall be completed by individuals and filed with the
11 Department of Revenue to amend a previously filed tax return for 2004 or prior years.

12 (30) ~~{(29)}~~ Revenue Form 42A740-S1, "Form 2210-K, 2011 ~~{2010}~~ Underpayment of
13 Estimated Tax by Individuals", shall be filed by individuals to request a waiver of estimated tax
14 penalty or to compute and self assess an estimated tax penalty for a tax year beginning in 2011
15 ~~{2010}~~.

16 (31) ~~{(30)}~~ Revenue Form 42A740-S4, "2012 ~~{2011}~~ Instructions for Filing Estimated
17 Tax Vouchers", shall be used to compute the amount of estimated tax due for 2012 ~~{2011}~~.

18 (32) ~~{(31)}~~ Revenue Form 42A740-S18, "Form 8582-K, 2011 ~~{2010}~~ Kentucky Passive
19 Activity Loss Limitations", shall be completed by an individual taxpayer and attached to the
20 individual tax return in support of an allowable passive loss deduction and carryover of a passive
21 activity loss.

22 (33) ~~{(32)}~~ Revenue Form 42A740-S21, "Form 4972-K, 2011 ~~{2010}~~ Kentucky Tax on
23 Lump-Sum Distributions", shall be completed by an individual taxpayer to compute tax liability

1 on a lump sum distribution and attached to the taxpayer's individual income tax return.

2 (34) ~~[(33)]~~ Revenue Form 42A740-S22, "Form 8879-K ~~[8453-K]~~, 2011 ~~[2010]~~ Kentucky
3 Individual Income Tax Declaration for Electronic Filing", shall be completed, signed by the
4 individual taxpayer or taxpayers and maintained by the preparer or taxpayer in support of an
5 electronically filed return.

6 (35) ~~[(34)]~~ Revenue Form 42A740-S23, "Form 740-V, 2011 ~~[2010]~~ Kentucky Electronic
7 Payment Voucher", shall be used by the individual taxpayer or taxpayers for the payment of
8 additional tax due on an electronically filed return and submitted to the Department of Revenue.

9 (36) ~~[(35)]~~ Revenue Form 42A740-S24, "Form 8863-K, 2011 ~~[2010]~~ Kentucky
10 Education Tuition Tax Credit", shall be used by an individual taxpayer or taxpayers to claim a
11 tuition tax credit on the taxpayer's individual Kentucky income tax return.

12 (37) Revenue Form 42A740-S25, "Form 8948-K, "Preparer Explanation For Not Filing
13 Electronically", shall be used to indicate the reason the return is not being filed electronically.

14 (38) ~~[(36)]~~ Revenue Form 42A741, "Form 741, 2011 ~~[2010]~~ Kentucky Fiduciary Income
15 Tax Return", shall be used by a fiduciary of an estate or trust to report income and tax liability of
16 an estate or trust and be filed with the Department of Revenue within three (3) months and
17 fifteen (15) days after the close of the taxable year.

18 (39) ~~[(37)]~~ Revenue Form 42A741-D, "Schedule D, Form 741, 2011 ~~[2010]~~ Kentucky
19 Capital Gains and Losses", shall be completed and attached to Form 741 by a fiduciary to report
20 income from capital gains and losses.

21 (40) ~~[(38)]~~ Revenue Form 42A741(I), "Instructions - Form 741, Kentucky Fiduciary
22 Income Tax Return", shall be the instruction guide provided by the Department of Revenue for
23 completing the 2011 ~~[2010]~~ Form 741.

1 (41) ~~{{(39)}}~~ Revenue Form 42A741(K-1), "Schedule K-1, Form 741, 2011 ~~[2010]~~
2 Kentucky Beneficiary's Share of Income, Deductions, Credits, etc.", shall be filed by the
3 fiduciary with Form 741 to report each beneficiary's share of income, deductions, and credits.

4 (42) ~~{{(40)}}~~ Revenue Form 42A765-GP, "Form 765-GP, 2011 ~~[2010]~~ Kentucky General
5 Partnership Income Return", shall be completed and filed with the Department of Revenue
6 within three (3) months and fifteen (15) days after the close of the taxable year by a general
7 partnership to report income, deductions, and credits of a general partnership for 2011 ~~[2010]~~.

8 (43) ~~{{(41)}}~~ Revenue Form 42A765-GP(I), "Instructions, 2011 ~~[2010]~~ Kentucky General
9 Partnership Income Return", shall be provided to assist the general partnership in completing a
10 general partnership income return.

11 (44) ~~{{(42)}}~~ Revenue Form 765-GP(K-1), "Schedule K-1, Form 765-GP, 2011 ~~[2010]~~
12 Partner's Share of Income, Credits, Deductions, etc.", shall be filed by the general partnership
13 with Form 765-GP to report each general partner's share of income, deductions, and credits.

14 (45) ~~{{(43)}}~~ Revenue Form 42A765-GP(K), "Form 765-GP(K), Kentucky Schedule K for
15 General Partnerships with Economic Development Project(s)", shall be used by a general
16 partnership which has one (1) or more economic development projects to determine the total
17 general partners' share of income, credits, deductions, etc., excluding the amount of each item of
18 income, credit, deduction, etc., attributable to the projects.

19 (46) ~~{{(44)}}~~ Revenue Form 42A801, "Form K-1, Kentucky Employer's Income Tax
20 Withheld Worksheet", shall be used by employers to report wages and taxes withheld for the
21 filing period.

22 (47) ~~{{(45)}}~~ Revenue Form 42A801(D), "Form K-1, Amended Employer's Return of
23 Income Tax Withheld", shall be used by employers to correct wages and taxes reported for the

1 filing period.

2 (48) ~~[(46)]~~ Revenue Form 42A801-E, "Form K-1E, Kentucky Employer's Income Tax
3 Withheld Worksheet - Electronic Funds Transfer", shall be used by employers who remit taxes
4 withheld electronically to report wages and tax withheld for the filing period.

5 (49) ~~[(47)]~~ "Form W-2, 2011 ~~[2010]~~ Wage and Tax Statement", shall be used by an
6 employer to report each of its employees' wages and Kentucky tax withheld for the calendar year
7 2011 ~~[2010]~~.

8 (50) ~~[(48)]~~ Revenue Form 42A803, "Form K-3, Kentucky Employer's Income Tax
9 Withheld Worksheet", shall be used by employers to report wages and tax withheld for the filing
10 period and annually reconcile wages and taxes reported.

11 (51) ~~[(49)]~~ Revenue Form 42A803(D), "Form K-3, Amended Employer's Return of
12 Income Tax Withheld", shall be used by employers to amend wages and taxes reported for the
13 filing period and the annual reconciled wages and taxes reported.

14 (52) ~~[(50)]~~ Revenue Form 42A803-E, "Form K-3E, Kentucky Employer's Income Tax
15 Withheld Worksheet - Electronic Funds Transfer", shall be used by employers to report wages
16 and tax withheld for the filing period and to annually reconcile wages and taxes reported.

17 (53) ~~[(51)]~~ Revenue Form 42A804, "Form K-4, Kentucky Department of Revenue
18 Employee's Withholding Exemption Certificate", shall be used by an employee to inform the
19 employer of the number of exemptions claimed in order to determine the amount of Kentucky
20 tax to withhold from wages each pay period.

21 (54) ~~[(52)]~~ Revenue Form 42A804-A, "Form K-4A, Kentucky Department of Revenue
22 Withholding Exemptions for Excess Itemized Deductions", shall be used by an employee to
23 determine additional withholding exemptions.

1 (55) ~~{{(53)}}~~ Revenue Form 42A804-E, "Form K-4E, Special Withholding Exemption
2 Certificate", shall be used by employees to inform employers of special tax exempt status.

3 (56) ~~{{(54)}}~~ Revenue Form 42A804-M, "Form K-4M, Nonresident Military Spouse
4 Withholding Tax Exemption Certificate", shall be used by employees to inform employers of
5 special tax exempt status as a nonresident military spouse.

6 (57) ~~{{(55)}}~~ Revenue Form 42A806, "Transmitter Report for Filing Kentucky Wage
7 Statements", shall be used by employers annually to submit Form W-2 Wage and Tax
8 Statements.

9 (58) ~~{{(56)}}~~ Revenue Form 42A807, "Form K-4FC, Fort Campbell Exemption
10 Certificate", shall be completed by nonresident employees working at Fort Campbell, Kentucky,
11 to inform employers of special tax exempt status.

12 (59) ~~{{(57)}}~~ Revenue Form 42A808, "Authorization to Submit Employees Annual Wage
13 and Tax Statements Via Kentucky Department of Revenue Web Site", shall be used by
14 employers to request authorization to annually submit wage and tax statements via the Kentucky
15 Department of Revenue Web site.

16 (60) ~~{{(58)}}~~ Revenue Form 42A809, "Certificate of Nonresidence", shall be used by
17 employees to inform employers of special tax exempt status as a result of being a resident of a
18 reciprocal state.

19 (61) ~~{{(59)}}~~ Revenue Form 42A810, "Nonresident's Affidavit - Kentucky Individual
20 Income Tax", shall be used by individuals to submit a sworn statement concerning residency
21 status.

22 (62) ~~{{(60)}}~~ Revenue Form 42A811, "KREDA Annual Report", shall be completed by
23 employers to report KREDA employee wage assessment fee information to the Department of

1 Revenue.

2 (63) ~~{{(61)}}~~ Revenue Form 42A812, "KIDA Annual Report", shall be completed by
3 employers to report KIDA employee wage assessment fee information to the Department of
4 Revenue.

5 (64) ~~{{(62)}}~~ Revenue Form 42A813, "KJDA Annual Report", shall be completed by
6 employers to report KJDA employee wage assessment fee information to the Department of
7 Revenue.

8 (65) ~~{{(63)}}~~ Revenue Form 42A814, "KIRA Annual Report", shall be completed by
9 employers to report KIRA employee wage assessment fee information to the Department of
10 Revenue.

11 (66) ~~{{(64)}}~~ Revenue Form 42A815, "Withholding Tax Refund Application", shall be
12 completed by employers to request a refund of withholding tax paid.

13 (67) ~~{{(65)}}~~ Revenue Form 42A816, "KEOZ Annual Report", shall be completed by
14 employers to report KEOZ employee wage assessment fee information to the Department of
15 Revenue.

16 (68) ~~{{(66)}}~~ Revenue Form 42A817, "KJRA Annual Report", shall be completed by
17 employers to report KJRA employee wage assessment fee information to the Department of
18 Revenue.

19 (69) ~~{{(67)}}~~ Revenue Form 42A818, "KBI Annual Report", shall be completed by
20 employers to report KBI employee wage assessment fee information to the Department of
21 Revenue.

22 (70) ~~{{(68)}}~~ Revenue Form 42D003, "2011 ~~[2010]~~ Kentucky Wage and Tax Statements
23 (W-2/K-2) Order Form", shall be used by employers to order wage and tax statements.

1 Section 3. Incorporation by Reference. (1) The following material is incorporated by
2 reference:

3 (a) Corporation income taxes - referenced material:

4 1. Revenue Form 41A720, "Form 720, 2011 ~~[2010]~~ Kentucky Corporation Income Tax
5 and LLET Return", 2011 ~~[2010]~~;

6 2. Revenue Form 41A720A, "Schedule A, Apportionment and Allocation (For
7 corporations and pass-through entities taxable both within and without Kentucky)", October
8 2011 ~~[2010]~~;

9 3. Revenue Form 41A720A-C, "Schedule A-C, Apportionment and Allocation -
10 Continuation Sheet [~~For a corporation or pass-through entity taxable both within and without~~
11 ~~Kentucky that is also a partner or member of a limited liability pass-through entity or general~~
12 ~~partnership]~~", October 2011 ~~[2010]~~;

13 4. Revenue Form 41A720A-N, "Schedule A-N, Apportionment Factor Schedule",
14 October 2011.

15 5. Revenue Form 41A720BIO, "Schedule BIO, Application and Credit Certificate of
16 Income Tax/LLET Credit Biodiesel", October 2011 ~~[2010]~~;

17 6. ~~[5-]~~ Revenue Form 41A720CC, "Schedule CC, Coal Conversion Tax Credit", October
18 2011 ~~[2010]~~;

19 7. ~~[6-]~~ Revenue Form 41A720-CCI, "Schedule CCI, Application and Credit Certificate of
20 Clean Coal Incentive Tax Credit", October 2011 ~~[2010]~~;

21 8. ~~[7-]~~ Revenue Form 41A720CELL, "Schedule CELL, Application and Credit
22 Certificate of Income Tax/LLET Credit Cellulosic Ethanol", October 2011 ~~[2010]~~;

1 9. ~~{8.}~~ Revenue Form 41A720-CI, "Schedule CI, Application for Coal Incentive Tax
2 Credit", October 2011 ~~{2010}~~;

3 10. ~~{9.}~~ Revenue Form 41A720CR, "Schedule CR, Pro Forma Federal Consolidated
4 Return Schedule", October 2011 ~~{2010}~~;

5 11. ~~{10.}~~ Revenue Form 41A720CR-C, "Schedule CR-C, Pro Forma Federal
6 Consolidated Return Schedule Continuation Sheet", October 2011 ~~{2010}~~;

7 12. ~~{11.}~~ Revenue Form 41A720ES, "Form 720-ES Kentucky, 2012 ~~{2011}~~ Corporation
8 Income/Limited Liability Entity Tax Estimated Tax Voucher", June 2011 ~~{2010}~~;

9 13. ~~{12.}~~ Revenue Form 41A720ETH, "Schedule ETH, Application and Credit Certificate
10 of Income Tax/LLET Credit Ethanol", October 2011 ~~{2010}~~;

11 14. ~~{13.}~~ Revenue Form 41A720EZH, "Schedule EZH, Enterprise Zone Tax Credit",
12 October 2011 ~~{2010}~~;

13 15. ~~{14.}~~ Revenue Form 41A720HH, "Schedule HH, Kentucky Housing for Homeless
14 Families Deduction", October 2011 ~~{2010}~~;

15 16. ~~{15.}~~ Revenue Form 41A720(I), "Instructions, 2011 ~~{2010}~~ Kentucky Corporation
16 Income Tax and LLET Return", October 2011 ~~{2010}~~;

17 17. ~~{16.}~~ Revenue Form 41A720KCR, "Schedule KCR, Kentucky Consolidated Return
18 Schedule", October 2011 ~~{2010}~~;

19 18. ~~{17.}~~ Revenue Form 41A720KCR-C, "Schedule KCR-C, Kentucky Consolidated
20 Return Schedule - Continuation Sheet", October 2011 ~~{2010}~~;

21 19. Revenue Form 41A720KESA, "Schedule KESA. Tax Credit Computation Schedule
22 (For a KESA Project of a Corporation)", October 2011;

23 20. Revenue Form 41A720KESA-SP, "Schedule KESA-SP. Tax Credit Computation

1 Schedule (For a KESA Project of a Pass-Through Entity)", October 2011;

2 21. Revenue Form 41A720KESA-T, "Schedule KESA-T, Tracking Schedule for a KESA
3 Project", October 2011;

4 22. [18.] Revenue Form 41A720LLET, "Schedule LLET, Limited Liability Entity Tax",
5 October 2011 [2010];

6 23. [19.] Revenue Form 41A720LLET-C, "Schedule LLET-C, Limited Liability Entity
7 Tax - Continuation Sheet [(For a corporation or limited liability pass-through entity subject to the
8 limited liability entity tax that is also a partner or member of a limited liability pass-through
9 entity or general partnership organized or formed as a general partnership after January 1,
10 2006)]", October 2011 [2010];

11 24. [20.] Revenue Form 41A720LLET(K), "Schedule LLET(K), Limited Liability Entity
12 Tax (For a Limited Liability Pass-through Entity with Economic Development Project(s))",
13 October 2011 [2010];

14 25. [21.] Revenue Form 41A720LLET(K)-C, "Schedule LLET(K)-C, Limited Liability
15 Entity Tax - Continuation Sheet [(For a limited liability pass-through entity with economic
16 development project(s) subject to the limited liability entity tax that is a partner or member of a
17 limited liability pass-through entity or a general partnership organized or formed as a general
18 partnership after January 1, 2006)]", October 2011 [2010];

19 26. [22.] Revenue Form 41A720NOL, "Schedule NOL, Net Operating Loss Schedule",
20 October 2011 [2010];

21 27. [23.] Revenue Form 41A720NOL-CF, "Schedule NOL-CF, Kentucky NOL
22 Carryforward Schedule", October 2011 [2010];

23 28. [24.] Revenue Form 41A720-O, "Schedule O-720, Other Additions and Subtractions

1 To/From Federal Taxable Income", November 2011 ~~{2010}~~;

2 29. ~~{25.}~~ Revenue Form 41A720QR, "Schedule QR, Qualified Research Facility Tax

3 Credit", October 2011 ~~{2010}~~;

4 30. ~~{26.}~~ Revenue Form 41A720RC, "Schedule RC, Application for Income Tax/LLET

5 Credit for Recycling and/or Composting Equipment or Major Recycling Project", October 2011

6 ~~{2010}~~;

7 31. ~~{27.}~~ Revenue Form 41A720RC-C, "Schedule RC-C, Schedule RC - Part I

8 Continuation", October 2011 ~~{2010}~~;

9 32. ~~{28.}~~ Revenue Form 41A720RC(I), "Instructions For Schedule RC", October 2011

10 ~~{2010}~~;

11 33. ~~{29.}~~ Revenue Form 41A720RC-R, "Schedule RC-R, Recycling or Composting

12 Equipment Tax Credit Recapture", October 2011 ~~{2010}~~;

13 34. ~~{30.}~~ Revenue Form 41A720RR-E, "Schedule RR-E, Application and Credit

14 Certificate of Income Tax/LLET Credit Railroad Expansion", October 2011 ~~{2010}~~;

15 35. ~~{31.}~~ Revenue Form 41A720RR-I, "Schedule RR-I, Railroad Maintenance and

16 Improvement Tax Credit", October 2011 ~~{2010}~~;

17 36. ~~{32.}~~ Revenue Form 41A720S, "Form 720S, 2011 ~~{2010}~~ Kentucky S Corporation

18 Income Tax and LLET Return", 2011 ~~{2010}~~;

19 37. ~~{33.}~~ Revenue Form 41A720S(I), "Instructions, 2011 ~~{2010}~~ Kentucky S Corporation

20 Income Tax and LLET Return", October 2011 ~~{2010}~~;

21 38. ~~{34.}~~ Revenue Form 41A720S(K), "Form 720S(K), Kentucky Schedule K for S

22 Corporations With Economic Development Project(s)", October 2011 ~~{2010}~~;

23 39. ~~{35.}~~ Revenue Form 41A720S(K-1), "Schedule K-1 (Form 720S), 2011 ~~{2010}~~

1 Shareholder's Share of Income, Credits, Deductions, Etc.", 2011 [2010];

2 40. [36.] Revenue Form 41A720S-O, "Schedule O-PTE, Other Additions and

3 Subtractions To/From Federal Ordinary Income", November 2011 [2010];

4 41. [37.] Revenue Form 41A720SL, "Application for Six-Month Extension of Time to

5 File Kentucky Corporation or Limited Liability Pass-Through Entity Return", June 2010;

6 42. [38.] Revenue Form 41A720TCS, "Schedule TCS, Tax Credit Summary Schedule",

7 October 2011 [2010];

8 43. [39.] Revenue Form 41A720VERB, "Schedule VERB, Voluntary Environmental

9 Remediation Tax Credit", October 2011 [2010];

10 44. [40.] Revenue Form 41A720-S1, "Form 720X, Amended Kentucky Corporation

11 Income Tax and Corporation License Tax Return", October 2011 [2010];

12 45. [41.] Revenue Form 41A720-S2, "Form 720-AMENDED, Amended Kentucky

13 Corporation Income Tax Return", October 2011 [2010];

14 46. [42.] Revenue Form 41A720-S3, "Form 720-AMENDED (2007-2008), Amended

15 Kentucky Corporation Income Tax and LLET Return", October 2011 [2010];

16 47. [43.] Revenue Form 41A720-S4, "Form 851-K, Kentucky Affiliations and Payment

17 Schedule", October 2011 [2010];

18 48. [44.] Revenue Form 41A720-S6, "Form 2220-K, Underpayment and Late Payment of

19 Estimated Income Tax and LLET", October 2011 [April 2011];

20 49. [45.] Revenue Form 41A720-S7, "Form 5695-K, Kentucky Energy Efficiency

21 Products Tax Credit", October 2011 [2010];

22 50. [46.] Revenue Form 41A720-S9, "Schedule 8903-K, Kentucky Domestic Production

23 Activities Deduction", October 2011 [2010];

1 51. ~~[47.]~~ Revenue Form 41A720-S11, "Form 8908-K, Kentucky ENERGY STAR
2 (Homes and Manufactured Homes) Tax Credit", October 2011 ~~[2010]~~;

3 52. ~~[48.]~~ Revenue Form 41A720-S16, "Schedule KREDA, Tax Credit Computation
4 Schedule (For a KREDA Project of a Corporation)", October 2011 ~~[2010]~~;

5 53. ~~[49.]~~ Revenue Form 41A720-S17, "Schedule KREDA-T, Tracking Schedule for a
6 KREDA Project", October 2011 ~~[2010]~~;

7 54. ~~[50.]~~ Revenue Form 41A720-S18, "Schedule KREDA-SP, Tax Computation
8 Schedule (For a KREDA Project of a Pass-Through Entity)", October 2011 ~~[2010]~~;

9 55. ~~[51.]~~ Revenue Form 41A720-S20, "Schedule KIDA, Tax Credit Computation
10 Schedule (For a KIDA Project of a Corporation)", October 2011 ~~[2010]~~;

11 56. ~~[52.]~~ Revenue Form 41A720-S21, "Schedule KIDA-T, Tracking Schedule for a
12 KIDA Project" October 2011 ~~[2010]~~;

13 57. ~~[53.]~~ Revenue Form 41A720-S22, "Schedule KIDA-SP, Tax Computation Schedule
14 (For a KIDA Project of a Pass-Through Entity)", October 2011 ~~[2010]~~;

15 58. ~~[54.]~~ Revenue Form 41A720-S24, "Schedule KIRA, Tax Credit Computation
16 Schedule (For a KIRA Project of a Corporation)", October 2011 ~~[2010]~~;

17 59. ~~[55.]~~ Revenue Form 41A720-S25, "Schedule KIRA-T, Tracking Schedule for a KIRA
18 Project", October 2011 ~~[2010]~~;

19 60. ~~[56.]~~ Revenue Form 41A720-S26, "Schedule KIRA-SP, Tax Computation Schedule
20 (For a KIRA Project of a Pass-Through Entity)", October 2011 ~~[2010]~~;

21 61. ~~[57.]~~ Revenue Form 41A720-S27, "Schedule KJDA, Tax Credit Computation
22 Schedule (For a KJDA Project of a Corporation)", October 2011 ~~[2010]~~;

23 62. ~~[58.]~~ Revenue Form 41A720-S28, "Schedule KJDA-T, Tracking Schedule for a

1 KJDA Project", October 2011 [2010];

2 63. [59.] Revenue Form 41A720-S29, "Schedule KJDA-SP, Tax Computation Schedule

3 (For a KJDA Project of a Pass-Through Entity)", October 2011 [2010];

4 64. [60.] Revenue Form 41A720-S35, "Schedule KRA, Tax Credit Computation

5 Schedule (For a KRA Project of a Corporation)", October 2011 [2010];

6 65. [61.] Revenue Form 41A720-S36, "Schedule KRA-SP, Tax Computation Schedule

7 (For a KRA Project of a Pass-Through Entity)", October 2011 [2010];

8 66. [62.] Revenue Form 41A720-S37, "Schedule KRA-T, Tracking Schedule for a KRA

9 Project", October 2011 [2010];

10 67. [63.] Revenue Form 41A720-S40, "Schedule KEOZ, Tax Credit Computation

11 Schedule (For a KEOZ Project of a Corporation)", October 2011 [2010];

12 68. [64.] Revenue Form 41A720-S41, "Schedule KEOZ-SP, Tax Computation Schedule

13 (For a KEOZ Project of a Pass-Through Entity)", October 2011 [2010];

14 69. [65.] Revenue Form 41A720-S42, "Schedule KEOZ-T, Tracking Schedule for a

15 KEOZ Project", October 2011 [2010];

16 ~~66. Revenue Form 41A720-S43, "Schedule KESA, Tax Credit Computation Schedule~~

17 ~~(For a KESA Project of a Corporation)", October 2010;~~

18 ~~67. Revenue Form 41A720-S44, "Schedule KESA-T, Tracking Schedule for a KESA~~

19 ~~Project", October 2010;]~~

20 70. [68.] Revenue Form 41A720-S45, "Schedule KJRA, Tax Credit Computation

21 Schedule (For a KJRA Project of a Corporation Corporations)", October 2011 [2010];

22 71. [69.] Revenue Form 41A720-S46, "Schedule KJRA-T, Tracking Schedule for a

23 KJRA Project", October 2011 [2010];

1 72. Revenue Form 41A720-S47, "Schedule KJRA-SP, Tax Computation Schedule (For a
2 KJRA Project of a Pass-Through Entity)", October 2011;

3 73. [70.] Revenue Form 41A720-S50, "Schedule IEIA, Tax Credit Computation Schedule
4 (For an IEIA Project of a Corporation)", October 2011 [2010];

5 74. [71.] Revenue Form 41A720-S51, "Schedule IEIA-T, Tracking Schedule for an IEIA
6 Project", October 2011 [2010];

7 75. Revenue Form 41A720-S52, "Schedule IEIA-SP, Tax Computation Schedule (For a
8 IEIA Project of a Pass-Through Entity)", October 2011;

9 76. [72.] Revenue Form 41A720-S53, "Schedule KBI, Tax Credit Computation Schedule
10 (For a KBI Project of a Corporation)", October 2011 [2010];

11 77. [73.] Revenue Form 41A720-S54, "Schedule KBI-SP, Tax Computation Schedule
12 (For a KBI Project of a Pass-Through Entity)", October 2011 [2010];

13 78. [74.] Revenue Form 41A720-S55, "Schedule KBI-T, Tracking Schedule for a KBI
14 Project", October 2011 [2010];

15 79. [75.] Revenue Form 41A720-S80, "Form 8874(K), Application for Certification of
16 Qualified Equity Investments Eligible for Kentucky New Markets Development Program Tax
17 Credit", June 2010;

18 80. [76.] Revenue Form 41A720-S81, "Form 8874(K)-A, Notice of Kentucky New
19 Markets Development Program Tax Credit and Certification", June 2011 [2010];

20 81. [77.] Revenue Form 41A720-S82, "Form 8874(K)-B, Notice of Kentucky New
21 Markets Development Program Tax Credit Recapture", June 2011 [2010];

22 82. [78.] Revenue Form 41A725, "Form 725, 2011 [2010] Kentucky Single Member
23 LLC Individually Owned LLET Return", 2011 [2010];

1 83. ~~{79.}~~ Revenue Form 41A725CP, "Schedule CP, Form 725, 2011 ~~{2010}~~ Kentucky
2 Single Member LLC Individually Owned Composite Return Schedule", 2011 ~~{2010}~~;

3 84. ~~{80.}~~ Revenue Form 41A725(I), "Instructions, 2011 ~~{2010}~~ Kentucky Single Member
4 LLC Individually Owned LLET Return", October 2011 ~~{2010}~~;

5 85. ~~{81.}~~ Revenue Form 41A750, "Form 750, Business Development Corporation Tax
6 Return", September 2011 ~~{2010}~~;

7 86. ~~{82.}~~ Revenue Form 41A765, "Form 765, 2011 ~~{2010}~~ Kentucky Partnership Income
8 and LLET Return", 2011 ~~{2010}~~;

9 87. ~~{83.}~~ Revenue Form 41A765(I), "Instructions, 2011 ~~{2010}~~ Kentucky Partnership
10 Income and LLET Return", October 2011 ~~{2010}~~;

11 88. ~~{84.}~~ Revenue Form 41A765(K), "Form 765(K), Kentucky Schedule K For
12 Partnerships With Economic Development Project(s)", October 2011 ~~{2010}~~;

13 89. ~~{85.}~~ Revenue Form 41A765(K-1), "Schedule K-1 (Form 765), 2011 ~~{2010}~~ Partner's
14 Share of Income, Credits, Deductions, Etc.", 2011 ~~{2010}~~; and

15 90. ~~{86.}~~ Revenue Form 41A800, "Corporation and Pass-through Entity Nexus
16 Questionnaire", December 2011 ~~{2009}~~; and

17 (b) Individual income and withholding taxes - referenced material:

18 1. Revenue Form 12A200, "Kentucky Individual Income Tax Installment Agreement
19 Request", November 2011 ~~{2010}~~;

20 2. Revenue Form 40A100, "Application for Refund of Income Taxes", October 2011
21 ~~{2010}~~;

22 3. Revenue Form 40A102, "2011 ~~{2010}~~ Application for Extension of Time to File
23 Individual, General Partnership and Fiduciary Income Tax Returns for Kentucky", November

1 2011 ~~{2010}~~;

2 4. Revenue Form 40A103, "Application for New Home Tax Credit", June 2010;

3 5. Revenue Form 40A200, "Form PTE-WH, Kentucky Nonresident Income Tax
4 Withholding on Distributive Share Income", October 2011 ~~{2010}~~;

5 6. Revenue Form 40A201, "Form 740NP-WH, Kentucky Nonresident Income Tax
6 Withholding on Distributive Share Income ~~{Transmittal}~~ Report and Composite Income Tax
7 Return", October 2011 ~~{2010}~~;

8 7. Revenue Form 40A201ES, "Form 740NP-WH-ES, Instructions – 2012 Pass-Through
9 Entity Nonresident Distributive Share Withholding Report and Composite Income Tax Return
10 Voucher", October 2011;

11 8. Revenue Form 40A727, "Kentucky Income Tax Forms Requisition", October 2011
12 ~~{2010}~~;

13 9. ~~{8.}~~ Revenue Form 42A003, "Withholding Kentucky Income Tax Instructions for
14 Employers", August 2011 ~~{April 2010}~~;

15 10. ~~{9.}~~ Revenue Form 42A003(T), "2012 ~~{2011}~~ Withholding Tax Tables Computer
16 Formula", October 2011 ~~{2010}~~;

17 11. ~~{10.}~~ Revenue Form 42A740, "Form 740, 2011 ~~{2010}~~ Kentucky Individual Income
18 Tax Return, Full-Year Residents Only", 2011 ~~{2010}~~;

19 12. ~~{11.}~~ Revenue Form 42A740-A, "Schedule A, Form 740, 2011 ~~{2010}~~ Kentucky
20 Itemized Deductions", 2011 ~~{2010}~~;

21 13. ~~{12.}~~ Revenue Form 42A740ES, "Form 740-ES, 2012 ~~{2011}~~ Individual Income Tax
22 Kentucky Estimated Tax Voucher", June 2011 ~~{July 2010}~~;

23 14. ~~{13.}~~ Revenue Form 42A740-EZ, "Form 740-EZ, 2011 ~~{2010}~~ Kentucky Individual

1 Income Tax Return for Single Persons with No Dependents", 2011 {2010};
2 15. {14.} Revenue Form 42A740(I), "2011 {2010} Kentucky Individual Income Tax
3 Instructions for Forms 740 and 740-EZ", October 2011 {2010};
4 16. {15.} Revenue Form 42A740-J, "Schedule J, Kentucky Farm Income Averaging",
5 October 2011 {2010};
6 17. {16.} Revenue Form 42A740-KNOL, "Schedule KNOL, 2011 {2010} Kentucky Net
7 Operating Loss Schedule", 2011 {2010};
8 18. {17.} Revenue Form 42A740-M, "Schedule M, 2011 {2010} Kentucky Federal
9 Adjusted Gross Income Modifications", 2011 {2010};
10 19. {18.} Revenue Form 42A740-NP, "Form 740-NP, 2011 {2010} Kentucky Individual
11 Income Tax Return, Nonresident or Part-Year Resident", 2011 {2010};
12 20. {19.} Revenue Form 42A740-NP-A, "Schedule A, Form 740-NP, 2011 {2010}
13 Kentucky Schedule A Itemized Deductions", 2011 {2010};
14 21. {20.} Revenue Form 42A740-NP-ME, "Schedule ME, Form 740-NP, 2011 {2010}
15 Moving Expense and Reimbursement", 2011 {2010};
16 22. {21.} Revenue Form 42A740-NP(I), "Instructions for 2011 {2010} Kentucky Form
17 740-NP, Nonresident or Part-Year Resident Income Tax Return", October 2011 {2010};
18 23. {22.} Revenue Form 42A740-NP-R, "Form 740-NP-R, 2011 {2010} Kentucky Income
19 Tax Return Nonresident - Reciprocal State", 2011 {2010};
20 24. {23.} Revenue Form 42A740-NP(P), "2011 {2010} Kentucky Income Tax Return
21 Nonresident or Part-Year Resident", October 2011 {2010};
22 25. {24.} Revenue Form 42A740(PKT), "2011 {2010} Kentucky Individual Income Tax
23 Forms", October 2011 {2010};

1 26. ~~[25.]~~ Revenue Form 42A740-P, "Schedule P, 2011 ~~[2010]~~ Kentucky Pension Income

2 Exclusion", 2011 ~~[2010]~~;

3 27. ~~[26.]~~ Revenue Form 42A740-UTC, "Schedule UTC, Form 740, Unemployment Tax

4 Credit", October 2011 ~~[2010]~~;

5 28. ~~[27.]~~ Revenue Form 42A740-X, "Form 740-X, Amended Kentucky Individual

6 Income Tax Return ", November 2011 ~~[2010]~~;

7 29. ~~[28.]~~ Revenue Form 42A740-XP, "Form 740-XP, Amended Kentucky Individual

8 Income Tax Return, 2004 and Prior Years", November 2008;

9 30. ~~[29.]~~ Revenue Form 42A740-S1, "Form 2210-K, 2011 ~~[2010]~~ Underpayment of

10 Estimated Tax by Individuals", October ~~[April]~~ 2011;

11 31. ~~[30.]~~ Revenue Form 42A740-S4, "2012 ~~[2011]~~ Instructions for Filing Estimated Tax

12 Vouchers", October 2011 ~~[2010]~~;

13 32. ~~[31.]~~ Revenue Form 42A740-S18, "Form 8582-K, 2011 ~~[2010]~~ Kentucky Passive

14 Activity Loss Limitations", 2011 ~~[2010]~~;

15 33. ~~[32.]~~ Revenue Form 42A740-S21, "Form 4972-K, 2011 ~~[2010]~~ Kentucky Tax on

16 Lump-Sum Distributions", 2011 ~~[2010]~~;

17 34. ~~[33.]~~ Revenue Form 42A740-S22, "Form 8879-K ~~[8453-K]~~, 2011 ~~[2010]~~ Kentucky

18 Individual Income Tax Declaration for Electronic Filing", 2011 ~~[2010]~~;

19 35. ~~[34.]~~ Revenue Form 42A740-S23, "Form 740-V, 2011 ~~[2010]~~ Kentucky Electronic

20 Payment Voucher", 2011 ~~[2010]~~;

21 36. ~~[35.]~~ Revenue Form 42A740-S24, "Form 8863-K, 2011 ~~[2010]~~ Kentucky Education

22 Tuition Tax Credit", 2011 ~~[2010]~~;

23 37. Revenue Form 42A740-S25, "Form 8948-K, Preparer Explanation For Not Filing

1 Electronically", October 2011;

2 38. ~~[36.]~~ Revenue Form 42A741, "Form 741, 2011 ~~[2010]~~ Kentucky Fiduciary Income
3 Tax Return", 2011 ~~[2010]~~;

4 39. ~~[37.]~~ Revenue Form 42A741-D, "Schedule D, Form 741, 2011 ~~[2010]~~ Kentucky
5 Capital Gains and Losses", 2011 ~~[2010]~~;

6 40. ~~[38.]~~ Revenue Form 42A741(I), "Instructions - Form 741, Kentucky Fiduciary
7 Income Tax Return", October 2011 ~~[2010]~~;

8 41. ~~[39.]~~ Revenue Form 42A741(K-1), "Schedule K-1, Form 741, 2011 ~~[2010]~~ Kentucky
9 Beneficiary's Share of Income, Deductions, Credits, etc.", 2011 ~~[2010]~~;

10 42. ~~[40.]~~ Revenue Form 42A765-GP, "Form 765-GP, 2011 ~~[2010]~~ Kentucky General
11 Partnership Income Return", 2011 ~~[2010]~~;

12 43. ~~[41.]~~ Revenue Form 42A765-GP(I), "Instructions, 2011 ~~[2010]~~ Kentucky General
13 Partnership Income Return", October 2011 ~~[2010]~~;

14 44. ~~[42.]~~ Revenue Form 765-GP(K-1), "Schedule K-1, Form 765-GP, 2011 ~~[2010]~~
15 Partner's Share of Income, Credits, Deductions, etc.", 2011 ~~[2010]~~;

16 45. ~~[43.]~~ Revenue Form 42A765-GP(K), "Form 765-GP(K), Kentucky Schedule K for
17 General Partnerships with Economic Development Project(s)", October 2011 ~~[2010]~~;

18 46. ~~[44.]~~ Revenue Form 42A801, "Form K-1, Kentucky Employer's Income Tax
19 Withheld Worksheet", March 2007;

20 47. ~~[45.]~~ Revenue Form 42A801(D), "Form K-1, Amended Employer's Return of Income
21 Tax Withheld", April 2008;

22 48. ~~[46.]~~ Revenue Form 42A801-E, "Form K-1E, Kentucky Employer's Income Tax
23 Withheld Worksheet - Electronic Funds Transfer", March 2007;

1 49. ~~[47.]~~ "Form W-2, 2011 ~~[2010]~~ Wage and Tax Statement", 2011 ~~[2010]~~;
2 50. ~~[48.]~~ Revenue Form 42A803, "Form K-3, Kentucky Employer's Income Tax
3 Withheld Worksheet", March 2007;
4 51. ~~[49.]~~ Revenue Form 42A803(D), "Form K-3, Amended Employer's Return of Income
5 Tax Withheld", April 2008;
6 52. ~~[50.]~~ Revenue Form 42A803-E, "Form K-3E, Kentucky Employer's Income Tax
7 Withheld Worksheet - Electronic Funds Transfer", March 2007;
8 53. ~~[51.]~~ Revenue Form 42A804, "Form K-4, Kentucky Department of Revenue
9 Employee's Withholding Exemption Certificate", November 2010;
10 54. ~~[52.]~~ Revenue Form 42A804-A, "Form K-4A, Kentucky Department of Revenue
11 Withholding Exemptions for Excess Itemized Deductions", April 2008;
12 55. ~~[53.]~~ Revenue Form 42A804-E, "Form K-4E, Special Withholding Exemption
13 Certificate", March 2011;
14 56. ~~[54.]~~ Revenue Form 42A804-M, "Form K-4M, Nonresident Military Spouse
15 Withholding Tax Exemption Certificate", November 2010;
16 57. ~~[55.]~~ Revenue Form 42A806, "Transmitter Report for Filing Kentucky Wage
17 Statements", October 2011 ~~[November 2010]~~;
18 58. ~~[56.]~~ Revenue Form 42A807, "Form K-4FC, Fort Campbell Exemption Certificate",
19 August 2006;
20 59. ~~[57.]~~ Revenue Form 42A808, "Authorization to Submit Employees Annual Wage and
21 Tax Statements Via Kentucky Department of Revenue Web Site", March 2006;
22 60. ~~[58.]~~ Revenue Form 42A809, "Certificate of Nonresidence", March 2007;
23 61. ~~[59.]~~ Revenue Form 42A810, "Nonresident's Affidavit - Kentucky Individual Income

1 Tax", April 1989;

2 62. ~~[60.]~~ Revenue Form 42A811, "KREDA Annual Report", December 2007;

3 63. ~~[61.]~~ Revenue Form 42A812, "KIDA Annual Report", December 2007;

4 64. ~~[62.]~~ Revenue Form 42A813, "KJDA Annual Report", December 2007;

5 65. ~~[63.]~~ Revenue Form 42A814, "KIRA Annual Report", December 2007;

6 66. ~~[64.]~~ Revenue Form 42A815, "Withholding Tax Refund Application", August 2006;

7 67. ~~[65.]~~ Revenue Form 42A816, "KEOZ Annual Report", December 2007;

8 68. ~~[66.]~~ Revenue Form 42A817, "KJRA Annual Report", October 2010;

9 69. ~~[67.]~~ Revenue Form 42A818, "KBI Annual Report", October 2010; and

10 70. ~~[68.]~~ Revenue Form 42D003, "2011 ~~[2010]~~ Kentucky Wage and Tax Statements (W-

11 2/K-2) Order Form", July 2011 ~~[2010]~~.

12 (2) This material may be inspected, copied, or obtained, subject to applicable copyright
13 law, at the Kentucky Department of Revenue, 501 High Street, Frankfort, Kentucky 40601,
14 Monday through Friday, 8 a.m. to 5 p.m. (33 Ky.R. 3096; Am. 3346; eff. 6-1-2007; 34 Ky.R.
15 2024; 2381; eff. 6-6-2008; 35 Ky.R. 1824; 2204; eff. 5-1-2009; 36 Ky.R. 1968; 2021-A; eff. 5-7-
16 2010; 37 Ky.R. 2273; 2556; eff. 6-3-11.)

APPROVED:

Thomas B. Miller

Thomas B. Miller, Commissioner
Department of Revenue
Finance and Administration Cabinet

12/9/11

Date

PUBLIC HEARING AND PUBLIC COMMENT PERIOD

A public hearing on this administrative regulation shall be held on January 26, 2012, from 10:00 a.m. to 12:00 p.m., in Room 386, Capitol Annex Building, Frankfort, Kentucky 40601. Individuals interested in being heard at this hearing shall notify this agency in writing at least five (5) workdays prior to the hearing, of their intent to attend. If no notification of intent to attend the hearing is received by the required date, the hearing may be cancelled. This hearing is open to the public. Any person who wishes to be heard will be given an opportunity to comment on this proposed administrative regulation. A transcript of the public hearing will not be made unless a written request for a transcript is made. If you do not wish to be heard at the public hearing, you may submit written comments on the proposed administrative regulation. Written comments shall be accepted until January 31, 2012. Send written notification of intent to be heard at the public hearing or written comments on the proposed administrative regulation to the contact person.

CONTACT PERSON: DeVon Hankins, Policy Advisor, Office of General Counsel, Finance and Administration Cabinet, 392 Capitol Annex, Frankfort, Kentucky, 40601, (502) 564-6660 (telephone), (502) 564-9875 (fax)

REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT

Administrative Regulation #: 103 KAR 3:040. Income Tax Forms Manual

CONTACT PERSON: DeVon Hankins, Policy Advisor, Office of General Counsel, Finance and Administration Cabinet, Room 392 Capitol Annex, Frankfort, KY, 40601, (502) 564-6660 (telephone), (502) 564-9875 (fax).

(1) Provide a brief summary of:

(a) What this administrative regulation does: This administrative regulation prescribes the forms to be used when reporting or estimating corporation tax, reporting or estimating limited liability entity tax, reporting or estimating individual tax, or withholding individual income tax for tax years beginning in 2011.

(b) The necessity of this administrative regulation: This administrative regulation is necessary in order to provide taxpayers necessary tax forms for reporting and paying their corporation, limited liability entity, individual, and withholding taxes for tax years beginning in 2011.

(c) How this administrative regulation conforms to the content of the authorizing statutes: KRS 131.130(3) authorizes the Department of Revenue to prescribe tax forms necessary for the administration of any revenue law by the promulgation of an administrative regulation pursuant to KRS Chapter 13A incorporating forms by reference.

(d) How this administrative regulation currently assists or will assist in the effective administration of the statutes: This administrative regulation prescribes forms to be used by taxpayers to report and pay corporation taxes, limited liability entity taxes, individual income taxes, and withholding taxes to the Commonwealth of Kentucky pursuant to KRS Chapter 141.

(2) If this is an amendment to an existing administrative regulation, provide a brief summary of:

(a) How the amendment will change this existing administrative regulation: This amendment contains tax forms to be used for tax years beginning in 2011.

(b) The necessity of the amendment to this administrative regulation: This amendment is necessary to update tax forms to the current tax laws in effect for tax years beginning in 2011.

(c) How the amendment conforms to the content of the authorizing statutes: KRS 131.130(3) authorizes the Department of Revenue to prescribe tax forms necessary for the administration of the tax laws.

(d) How the amendment will assist in the effective administration of the statutes: This amendment will provide taxpayers with the necessary tax forms to file and pay income taxes, limited liability entity taxes, and individual withholding taxes for tax years beginning in 2011.

(3) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation: All individual, pass-through entity and corporate tax filers are affected by this administrative regulation.

(4) Provide an analysis of how the entities identified in question (3) will be impacted by either the implementation of this administrative regulation, if new, or by the change, if it is an

amendment, including:

(a) List the actions that each of the regulated entities identified in question (3) will have to take to comply with this administrative regulation or amendment: Individual, pass-through entity, and corporate tax filers will use the forms contained in this administrative regulation to report, pay, and withhold taxes due pursuant to KRS Chapter 141 for tax years beginning in 2011.

(b) In complying with this administrative regulation or amendment, how much will it cost each of the entities identified in question (3): The cost of filing tax returns contained in this administrative regulation with the Commonwealth of Kentucky should be comparable to filing tax returns with surrounding states.

(c) As a result of compliance, what benefits will accrue to the entities identified in question (3): The forms contained in this administrative regulation should simplify and expedite the reporting and paying of taxes required by KRS Chapter 141.

(5) Provide an estimate of how much it will cost the administrative body to implement this administrative regulation:

(a) Initially: The cost of printing and designing the forms.

(b) On a continuing basis: Forms are updated each year.

(6) What is the source of the funding to be used for the implementation and enforcement of this administrative regulation: Funds will be provided by the Department of Revenue.

(7) Provide an assessment of whether an increase in fees or funding will be necessary to implement this administrative regulation, if new, or by the change if it is an amendment: No additional funding will be required to implement this administrative regulation.

(8) State whether or not this administrative regulation established any fees or directly or indirectly increased any fees: This administrative regulation does not establish any fees or directly or indirectly increase any fees.

(9) TIERING: Is tiering applied? (Explain why or why not) Tiering is not applied as the forms included in this administrative regulation apply to all taxpayers taxed pursuant to KRS Chapter 141.

FISCAL NOTE ON STATE OR LOCAL GOVERNMENT

Administrative Regulation #: 103 KAR 3:040. Income Tax Forms Manual

CONTACT PERSON: DeVon Hankins, Policy Advisor, Office of General Counsel, Finance and Administration Cabinet, Room 392 Capitol Annex, Frankfort, KY, 40601, (502) 564-6660 (telephone), (502) 564-9875 (fax).

1. Does this administrative regulation relate to any program, service, or requirements of a state or local government (including cities, counties, fire departments, or school districts)?

Yes ☒ No ☐

If yes, complete questions 2-4.

2. What units, parts or divisions of state or local government (including cities, counties, fire departments, or school districts) will be impacted by this administrative regulation? Finance and Administration Cabinet, Department of Revenue.

3. Identify each state or federal statute or federal regulation that requires or authorizes the action taken by the administrative regulation. KRS Chapter 131.130(3).

4. Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect. This administrative regulation will not increase revenues or expenses for the Commonwealth, but will expedite the collection of taxes provided by KRS Chapter 141.

(a) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for the first year? None.

(b) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for subsequent years? None.

(c) How much will it cost to administer this program for the first year? A very small increase in expenditures will occur in the administrative regulation process.

(d) How much will it cost to administer this program for subsequent years? No costs for subsequent years.

Note: If specific dollar estimates cannot be determined, provide a brief narrative to explain the fiscal impact of the administrative regulation.

Revenues (+/-):

Expenditures (+/-):

Other Explanation:

2011
103 KAR 3:040
SUMMARY OF FORMS
Incorporated by Reference

1. Revenue Form 41A720, "Form 720, 2011 Kentucky Corporation Income Tax and LLET Return", effective for tax years beginning in 2011, is a three page form used by a corporation to determine corporation tax due in accordance with KRS 141.040 and KRS 141.0401.
2. Revenue Form 41A720A, "Schedule A, Apportionment and Allocation", effective October 2011, is a one page form used by corporations and pass-through entities taxable both within and without Kentucky to apportion and allocate net income to Kentucky in accordance with KRS 141.120 and KRS 141.206 for tax years beginning in 2011.
3. Revenue Form 41A720A-C, "Schedule A-C, Apportionment and Allocation - Continuation Sheet", effective October 2011, is a two page form used by a corporation or a pass-through entity to apportion its net income to Kentucky in accordance with KRS 141.120 or KRS 141.206, if the corporation or pass-through entity is a partner or member in a pass-through entity for tax years beginning in 2011.
4. Revenue Form 41A720A-N, "Schedule A-N, Apportionment Factor Schedule", effective October 2011, is a two page form used by a corporation filing a mandatory nexus consolidated return to show the Kentucky and total sales, property, and payroll of the corporation and each subsidiary included in the apportionment factor for tax years beginning in 2011.
5. Revenue Form 41A720BIO, "Schedule BIO, Application and Credit Certificate of Income Tax/LLET Credit Biodiesel", effective October 2011, is a one page form used by a company to certify and claim a biodiesel income tax credit as provided by KRS 141.422 to 141.425 for tax years beginning in 2011.
6. Revenue Form 41A720CC, "Schedule CC, Coal Conversion Tax Credit", effective October 2011, is a three page form used by a taxpayer to compute a nonrefundable credit against taxes imposed by the Commonwealth for a coal-burning facility as provided in KRS 141.041 for tax years beginning in 2011.
7. Revenue Form 41A720CCI, "Schedule CCI, Application and Credit Certificate of Clean Coal Incentive Tax Credit", effective October 2011, is a one page form used by a taxpayer to compute a nonrefundable credit against taxes imposed by the Commonwealth for a coal-burning facility as provided in KRS 141.428 for tax years beginning in 2011.
8. Revenue Form 41A720CELL, "Schedule CELL, Application and Credit Certificate of Income Tax/LLET Credit Cellulosic Ethanol", effective October 2011, is a one page form used by a company to certify and claim a cellulosic ethanol tax credit as provided by KRS 141.422 to 141.4248 for tax years beginning in 2011.
9. Revenue Form 41A720-CI, "Schedule CI, Application For Coal Incentive Tax

Credit", effective October 2011, is a one page application used by a taxpayer to apply for the coal incentive tax credit as provided by KRS 141.0405 for tax years beginning in 2011.

10. Revenue Form 41A720CR, "Schedule CR, Pro Forma Federal Consolidation Return Schedule", effective October 2011, is a one page form to be completed and submitted with a corporation consolidated income tax return (Form 720) for tax years beginning in 2011.

11. Revenue Form 41A720CR-C, "Schedule CR-C, Pro Forma Federal Consolidation Return Schedule Continuation Sheet", effective October 2011, is a one page form to be completed as needed and submitted with the corporation consolidated income tax return (Form 720) for tax years beginning in 2011.

12. Revenue Form 41A720ES, "Form 720-ES, 2012 Corporation Income/Limited Liability Entity Tax Estimated Tax Voucher", effective June 2011, is a three part form used by a corporation or limited liability pass-through entity to submit payments of estimated corporation income tax or LLET as required by KRS 141.044 for tax years beginning in 2012.

13. Revenue Form 41A720ETH, "Schedule ETH, Application and Credit Certificate of Income Tax/LLET Credit Ethanol", effective October 2011, is a one page form used by a company to certify and claim an ethanol tax credit as provided by KRS 141.422 to 141.4248 for tax years beginning in 2011.

14. Revenue Form 41A720EZC, "Schedule EZC, Enterprise Zone Tax Credit", effective October 2011, is a one page form used by qualified businesses located in enterprise zones to carry forward any unused enterprise zone tax credits earned in taxable years beginning on or after January 1, 2006 and before January 1, 2008.

15. Revenue Form 41A720HH, "Schedule HH, Kentucky Housing for Homeless Families Deduction", effective October 2011, is a one page form used by a taxpayer to determine the amount of deduction allowed by KRS 141.0202 for the value of leasehold interest in property contributed to a charitable organization to be used as a temporary living quarters for a homeless family for tax years beginning in 2011.

16. Revenue Form 41A720(I), "Instructions, 2011 Kentucky Corporation Income Tax and LLET Return", effective October 2011, is instructions used by a corporation to file its 2011 Kentucky Corporation Income Tax and LLET Return and related schedules.

17. Revenue Form 41A720KCR, "Schedule KCR, Kentucky Consolidation Return Schedule", effective October 2011, is a one page form to be completed and submitted with a corporation nexus consolidated income tax return (Form 720) for tax years beginning in 2011.

18. Revenue Form 41A720KCR-C, "Schedule KCR-C, Kentucky Consolidation Return Schedule - Continuation Sheet", effective October 2011, is a one page form to be completed as needed and submitted with the corporation nexus consolidated income tax return (Form 720) for tax years beginning in 2011.

19. Revenue Form 41A720KESA, "Schedule KESA, Tax Credit Computation Schedule (For a KESA Project of a Corporation)", effective October 2011, is a one page form used by a

corporation which has entered into a tax incentive agreement for a Kentucky Environmental Stewardship Act (KESA) project to determine the tax credit allowed against its Kentucky tax liability in accordance with KRS 141.430 for tax years beginning in 2011.

20. Revenue Form 41A720KESA-SP, "Schedule KESA-SP, Tax Credit Computation Schedule (For a KESA Project of a Pass-Through Entity)", effective October 2011, is a one page form used by a pass-through entity which has entered into a tax incentive agreement for a Kentucky Environmental Stewardship Act (KESA) project to determine the tax credit allowed against its Kentucky tax liability in accordance with KRS 141.430 for tax years beginning in 2011.

21. Revenue Form 41A720KESA-T, "Schedule KESA-T, Tracking Schedule for a KESA Project", effective October 2011, is a one page form used by a company which has entered into an agreement for a Kentucky Environmental Stewardship Act (KESA) project to maintain a record of approved costs and tax credits for the duration of the agreement for tax years ending in 2011. This information is necessary for the company to determine the limitation of the tax credit for each year of the agreement and to allow the Kentucky Department of Revenue to verify that the credit has been properly computed.

22. Revenue Form 41A720LLET, "Schedule LLET, Limited Liability Entity Tax", effective October 2011, is a one page form to be completed by a corporation or a limited liability pass-through entity to compute its limited liability entity tax and is filed with its tax return for tax years beginning in 2011.

23. Revenue Form 41A720LLET-C, "Schedule LLET-C, Limited Liability Entity Tax – Continuation Sheet", effective October 2011, is a two page form to be completed by a corporation or a limited liability pass-through entity that is a partner or member of a limited liability pass-through entity or a general partnership organized or formed as a general partnership after January 1, 2006 and is filed with its tax return for tax years beginning in 2011.

24. Revenue Form 41A720LLET(K), "Schedule LLET(K), Limited Liability Entity Tax (For a Limited Liability Pass-through Entity with Economic Development Project(s))", effective October 2011, is a one page form to be completed by a limited liability pass-through entity with Economic Development Projects to compute its limited liability entity tax and is filed with its tax return for tax years beginning in 2011.

25. Revenue Form 41A720LLET(K)-C, "Schedule LLET(K)-C, Limited Liability Entity Tax – Continuation Sheet", effective October 2011, is a two page form to be completed by a limited liability pass-through entity that is a partner or member in a limited liability pass-through entity or general partnership organized or formed as a general after January 1, 2006, and has one or more Economic Development Projects to compute its limited liability entity tax and is filed with its tax return for tax years beginning in 2011.

26. Revenue Form 41A720NOL, "Schedule NOL, Net Operating Loss Schedule", effective October 2011, is a one page form to be completed by a C corporation that has a net operating loss in the current year or a net operating loss carry forward and is filed with the income tax return (Form 720) for tax years beginning in 2011.

27. Revenue Form 41A720NOL-CF, "Schedule NOL-CF, Kentucky NOL Carryforward Schedule", effective October 2011, is a one page form to be completed by a C corporation if the C corporation files a nexus consolidated tax return and has a new member having a net operating loss carryforward and is filed with the tax return (Form 720) for tax years beginning in 2011.

28. Revenue Form 41A720-O, "Schedule O-720, Other Additions and Subtractions To/From Federal Taxable Income", effective November 2011, is a one page form to be completed and filed with Kentucky Form 720 to show other additions and subtraction on Form 720, Part III, Lines 9 and 16 for tax years beginning in 2011.

29. Revenue Form 41A720QR, "Schedule QR, Qualified Research Facility Tax Credit", effective October 2011, is a one page form used by a corporation, individual, or pass-through entity to determine the credit against its income tax liability and limited liability entity tax liability allowed for the completion of research facilities in accordance with KRS 141.395 for tax years beginning in 2011.

30. Revenue Form 41A720RC, "Schedule RC, Application for Income Tax/LLET Credit for Recycling and/or Composting Equipment or Major Recycling Project", effective October 2011, is a two page application used by a taxpayer to request approval for the amount of Kentucky tax credit that is allowable for the purchase and installation of recycling and composting equipment or a major recycling project for tax years beginning in 2011. It is also to be used by a taxpayer to substantiate and keep a record of the amount of credit claimed on its tax return.

31. Revenue Form 41A720RC(C), "Schedule RC-C, Schedule RC – Part I Continuation", effective October 2011, is a one page form used by a taxpayer as a continuation of Schedule RC, Revenue Form 41A720RC for tax years beginning in 2011.

32. Revenue Form 41A720RC(I), "Instructions for Schedule RC", effective October 2011, are three pages of instructions used by a taxpayer preparing Schedule RC, Application for Income Tax/LLET Credit for Recycling and/or Composting Equipment or Major Recycling Project, for tax years beginning in 2011.

33. Revenue Form 41A720RC-R, "Schedule RC-R, Recycling or Composting Equipment Tax Credit Recapture", effective October 2011, is a one page form used by a taxpayer that disposes of qualified recycling or composting equipment before the end of the recapture period to compute the tax credit to be recaptured for tax years beginning in 2011.

34. Revenue Form 41A720RR-E, "Schedule RR-E, Application and Credit Certificate of Income Tax/LLET Credit Railroad Expansion", effective October 2011, is a one page form used by a taxpayer to compute the railroad expansion tax credit to be certified by the Department of Revenue for tax years beginning in 2011.

35. Revenue Form 41A720RR-I, "Schedule RR-I, Railroad Maintenance and Improvement Tax Credit", effective October 2011, is a one page form used by a taxpayer to compute the railroad maintenance and improvement tax credit to be claimed against income tax and LLET for tax years beginning in 2011.

36. Revenue Form 41A720S, "Form 720S, 2011 Kentucky S Corporation Income Tax and LLET Return", effective for tax years beginning in 2011, is a four page form used by S Corporations to determine the amount of Kentucky tax pursuant to KRS 141.040 and KRS 141.0401 and to determine shareholders' shares of income, (loss), credits, deductions, etc.

37. Revenue Form 41A720S(I), "Instructions, 2011 Kentucky S Corporation Income Tax and LLET Return", effective October 2011, contains instructions used by an S corporation to file its 2011 Kentucky S Corporation Income Tax and LLET Return and related schedules.

38. Revenue Form 41A720S(K), "Form 720S(K), Kentucky Schedule K for S Corporations With Economic Development Projects", effective October 2011, is a three page form used in lieu of the regular Form 720S, Schedule K, when filing an S corporation tax return with Economic Development Projects for tax years beginning in 2011.

39. Revenue Form 41A720S(K-1), "Schedule K-1 (Form 720S), Kentucky Shareholder's Share of Income, Credits, Deductions, Etc.", effective for tax years beginning in 2011, is a two page form used by S corporations to report each shareholder's share of income, credits, deductions, etc. applicable to Kentucky.

40. Revenue Form 41A720S-O, "Schedule O-PTE, Other Additions and Subtractions to/From Federal Ordinary Income", effective November 2011, is a one page form used for tax years beginning in 2011, to report other additions and other subtractions on Form 720S, Form 765, or Form 765-GP, Part I, Lines 5 and 9.

41. Revenue Form 41A720TCS, "Schedule TCS, Tax Credit Summary Schedule", effective October 2011, is a one page form used by a corporation or limited liability pass-through entity to summarize tax credits to be claimed on its Kentucky tax return for tax years beginning in 2011.

42. Revenue Form 41A720VERB, "Schedule VERB, Voluntary Environmental Remediation Tax Credit", effective October 2011, is a one page form use by a taxpayer subject to taxes under KRS 141.020 or KRS 141.040, and KRS 141.0401 to claim the tax credit for expenditures made for a qualifying voluntary environmental remediation property as provided by KRS 141.418 for tax years beginning in 2011.

43. Revenue Form 41A720-S1, "Form 720X, Amended Kentucky Corporation Income Tax and Corporation License Tax Return", effective October 2011, is a one page tax form used by a corporation to report changes, including federal audit changes to Form 720, Kentucky Corporation Income and License Tax Return, for tax periods beginning prior to January 1, 2005.

44. Revenue Form 41A720-S2, "Form 720-AMENDED, Amended Kentucky Corporation Income Tax Return", effective October 2011, is a one page form used by a corporation to report changes, including federal audit changes to Form 720, Kentucky Corporation Income Tax Return, for years beginning on or after January 1, 2005 and before January 1, 2007.

45. Revenue Form 41A720-S3, "Form 720-AMENDED (2007-2008), Amended Kentucky Corporation Income Tax and LLET Return", effective October 2011, is a two page

form used by a corporation to report changes, including federal audit changes to Form 720, Kentucky Corporation Income Tax and LLET Return, for years beginning on or after January 1, 2007 and before January 1, 2009.

46. Revenue Form 41A720-S4, "Form 851-K, Kentucky Affiliations and Payment Schedule", effective October 2011, is a one page form that shall be completed and submitted with a consolidated income tax return (Form 720) or with a request for extension of time to file a consolidated income tax return (Form 720SL) for tax years beginning in 2011.

47. Revenue Form 41A720-S6, "Form 2220-K, Underpayment and Late Payment of Estimated Income Tax and LLET", effective October 2011, is a two page form used, for tax years beginning in 2011, by a corporation or limited liability pass-through entity required by KRS 141.042 and 141.044 to file a declaration of estimated tax to: compute the underpayment penalty as provided by KRS 131.180(3) and KRS 141.990; and compute the interest on any late payment or underpayment of an estimated tax installment as provided by KRS 141.985.

48. Revenue Form 41A720-S7, "Form 5695-K, Kentucky Energy Efficiency Products Tax Credit", effective October 2011, is a two page form used, for tax years beginning in 2011, by a taxpayer to claim a tax credit for installation of energy efficiency products for residential and commercial property as provided by KRS 141.436.

49. Revenue Form 41A720-S9, "Schedule 8903-K, Kentucky Domestic Production Activities Deduction", effective October 2011, is a one page form used by a corporation to compute its Kentucky Domestic Production Activities Deduction and shall be attached to the corporation tax return for tax years beginning in 2011.

50. Revenue Form 41A720-S11, "Form 8908-K, Kentucky ENERGY STAR (Homes and Manufactured Homes) Tax Credit", effective October 2011, is a one page form used, for tax years beginning in 2011, by a taxpayer to claim a tax credit for the construction of an ENERGY STAR home or for the sale of an ENERGY STAR manufactured home as provided by KRS 141.437.

51. Revenue Form 41A720-S16, "Schedule KREDA, Tax Credit Computation Schedule (For a KREDA Project of a Corporation)", effective October 2011, is a one page form used by a corporation which has entered into a financing agreement or a tax incentive agreement for a Kentucky Rural Economic Development Act (KREDA) project to determine the credit allowed against its Kentucky tax liability in accordance with KRS 141.347 for tax years beginning in 2011.

52. Revenue Form 41A720-S17, "Schedule KREDA-T, Tracking Schedule for a KREDA Project", effective October 2011, is a one page form to be attached to Schedule KREDA or KREDA-SP for tax years beginning in 2011. This information is necessary for a company to determine the limitation of the tax credit for each year of the agreement and to allow the Kentucky Department of Revenue to verify that the credit has been properly computed.

53. Revenue Form 41A720-S18, "Schedule KREDA-SP, Tax Computation Schedule (For a KREDA Project of a Pass-Through Entity)", effective October 2011, is a one page form used by a pass-through entity which has entered into a financing agreement or a tax incentive

agreement for a Kentucky Rural Economic Development Act (KREDA) project to determine the tax credit allowed against its Kentucky tax liability in accordance with KRS 141.347 for tax years beginning in 2011.

54. Revenue Form 41A720-S20, "Schedule KIDA, Tax Credit Computation Schedule (For a KIDA Project of a Corporation)", effective October 2011, is a one page form used by a corporation which has entered into a financing agreement or a tax incentive agreement for a Kentucky Industrial Development Act (KIDA) project to determine the credit allowed against its Kentucky tax liability in accordance with KRS 141.400 for tax years beginning in 2011.

55. Revenue Form 41A720-S21, "Schedule KIDA-T, Tracking Schedule for a KIDA Project", effective October 2011, is a one page form to be attached to Schedule KIDA or KIDA-SP for tax years beginning in 2011. This information is necessary for a company to determine the limitation of the tax credit for each year of the agreement and to allow the Kentucky Department of Revenue to verify that the credit has been properly computed.

56. Revenue Form 41A720-S22, "Schedule KIDA-SP, Tax Computation Schedule (For a KIDA Project of a Pass-Through Entity)", effective October 2011, is a one page form used by a pass-through entity which has entered into a financing agreement or a tax incentive agreement for a Kentucky Industrial Development Act (KIDA) project to determine the tax credit allowed against its Kentucky tax liability in accordance with KRS 141.400 for tax years beginning in 2011.

57. Revenue Form 41A720-S24, "Schedule KIRA, Tax Credit Computation Schedule (For a KIRA Project of a Corporation)", effective October 2011, is a one page form used by a corporation which has entered into a revitalization agreement for a Kentucky Industrial Revitalization Act (KIRA) project to determine the KIRA tax credit allowed against its Kentucky tax liability in accordance with KRS 141.403 for tax years beginning in 2011.

58. Revenue Form 41A720-S25, "Schedule KIRA-T, Tracking Schedule for a KIRA Project", effective October 2011, is a one page form to be attached to Schedule KIRA or KIRA-SP for tax years beginning in 2011. This information is necessary for a company to determine the limitation of the tax credit for each year of the revitalization agreement and to allow the Kentucky Department of Revenue to verify that the credit has been properly computed.

59. Revenue Form 41A720-S26, "Schedule KIRA-SP, Tax Computation Schedule (For a KIRA Project of a Pass-Through Entity)", effective October 2011, is a one page form used by a pass-through entity which has entered into a agreement for a Kentucky Industrial Revitalization Act (KIRA) project to determine the KIRA tax credit allowed against its Kentucky tax liability in accordance with KRS 141.403 for tax years beginning in 2011.

60. Revenue Form 41A720-S27, "Schedule KJDA, Tax Credit Computation Schedule (For a KJDA Project of a Corporation)", effective October 2011, is a one page form used by a corporation which has entered into a service and technology agreement for a Kentucky Jobs Development Act (KJDA) project to determine the tax credit allowed against its Kentucky tax liability in accordance with KRS 141.407 for tax years beginning in 2011.

61. Revenue Form 41A720-S28, "Schedule KJDA-T, Tracking Schedule for a KJDA

Project", effective October 2011, is a one page form to be attached to Schedule KJDA or KJDA-SP for tax years beginning in 2011. This information is necessary for a company to determine the limitation of the tax credit for each year of the service and technology agreement and to allow the Kentucky Department of Revenue to verify that the credit has been properly computed.

62. Revenue Form 41A720-S29, "Schedule KJDA-SP, Tax Computation Schedule (For a KJDA Project of a Pass-Through Entity)", effective October 2011, is a one page form used by a pass-through entity which has entered into a agreement for a Kentucky Jobs Development Act (KJDA) project to determine the KJDA tax credit allowed against its Kentucky tax liability in accordance with KRS 141.407 for tax years beginning in 2011.

63. Revenue Form 41A720-S35, "Schedule KRA, Tax Credit Computation Schedule (For a KRA Project of a Corporation)", effective October 2011, is a one page form used by a corporation which has entered into a reinvestment agreement for a Kentucky Reinvestment Act (KRA) project to determine the tax credit allowed against its Kentucky tax liability in accordance with KRS 141.415 for tax years beginning in 2011.

64. Revenue Form 41A720-S36, "Schedule KRA-SP, Tax Computation Schedule (For a KRA Project of a Pass-Through Entity)", effective October 2011, is a one page form used by a pass-through entity which has entered into a agreement for a Kentucky Reinvestment Act (KRA) project to determine the KRA tax credit allowed against its Kentucky tax liability in accordance with KRS 141.415 for tax years beginning in 2011.

65. Revenue Form 41A720-S37, "Schedule KRA-T, Tracking Schedule for a KRA Project", effective October 2011, is a one page form used by a company which has entered into a reinvestment agreement for a Kentucky Reinvestment Act (KRA) project to maintain a record of the balance of approved costs and tax credits for the duration of the agreement for tax years beginning in 2011. This information is necessary for a company to determine the limitation of the tax credit throughout the life of the project and to allow the Kentucky Department of Revenue to verify that the credit has been properly computed.

66. Revenue Form 41A720-S40, "Schedule KEOZ, Tax Credit Computation Schedule (For a KEOZ Project of a Corporation)", effective October 2011, is a one page form used by a corporation which has entered into a service and technology agreement or tax incentive agreement for a Kentucky Economic Opportunity Zone (KEOZ) Act project to determine the tax credit allowed against its Kentucky tax liability in accordance with KRS 141.401 for tax years beginning in 2011.

67. Revenue Form 41A720-S41, "Schedule KEOZ-SP, Tax Computation Schedule (For A KEOZ Project of a Pass-Through Entity)", effective October 2011, is a one page form used by any pass-through entity which has entered into a service and technology agreement or tax incentive agreement for a Kentucky Economic Opportunity Zone (KEOZ) Act project to determine the KEOZ tax credit allowed against its Kentucky tax liability in accordance with KRS 141.401 for tax years beginning in 2011.

68. Revenue Form 41A720-S42, "Schedule KEOZ-T, Tracking Schedule for a KEOZ Project", effective October 2011, is a one page form used by a company which has entered into

an agreement for a Kentucky Economic Opportunity Zone (KEOZ) Act project to maintain a record of the debt service payments, wage assessment fees, approved costs and tax credits for the duration of the agreement for tax years beginning in 2011. This information is necessary for the company to determine the limitation of the tax credit for each year of the agreement and to allow the Kentucky Department of Revenue to verify that the credit has been properly computed.

69. Revenue Form 41A720-S45, "Schedule KJRA, Tax Credit Computation Schedule (For a KJRA Project of a Corporation)", effective October 2011, is a one page form used by a corporation which has entered into a service and technology agreement or tax incentive agreement for a Kentucky Jobs Retention Act (KJRA) project to determine the tax credit allowed against its Kentucky tax liability in accordance with KRS 141.402 for tax years beginning in 2011.

70. Revenue Form 41A720-S46, "Schedule KJRA-T, Tracking Schedule for a KJRA Project", effective October 2011, is a one page form used by a company which has entered into an agreement for a Kentucky Jobs Retention Act (KJRA) project to maintain a record of approved costs and tax credits for the duration of the agreement for tax years beginning in 2011. This information is necessary for the company to determine the limitation of the tax credit for each year of the agreement and to allow the Kentucky Department of Revenue to verify that the credit has been properly computed.

71. Revenue Form 41A720-S47, "Schedule KJRA-SP, Tax Computation Schedule (For A KJRA Project of a Pass-Through Entity)", effective October 2011, is a one page form used by a pass-through entity which has entered into a service and technology agreement or tax incentive agreement for a Kentucky Job Retention Act (KJRA) project to determine the KJRA tax credit allowed against its Kentucky tax liability in accordance with KRS 141.402 for tax years beginning in 2011.

72. Revenue Form 41A720-S50, "Schedule IEIA, Tax Credit Computation Schedule (For a IEIA Project of a Corporation)", effective October 2011, one page form used by a corporation which has entered into a tax incentive agreement for an Incentives for Energy Independence Act (IEIA) project to determine the tax credit allowed against its Kentucky tax liability in accordance with KRS 141.421 for tax years beginning in 2011.

73. Revenue Form 41A720-S51, "Schedule IEIA-T, Tracking Schedule for a IEIA Project", effective October 2011, is a one page form used by a company which has entered into an agreement for an Incentives for Energy Independence Act (IEIA) project to maintain a record of approved incentives for wage assessments and approved tax credits for the duration of the agreement for tax years beginning in 2011. This information is necessary for the company to determine the limitation of the wage assessments and tax credit for each year of the agreement and to allow the Kentucky Department of Revenue to verify that the wage assessments and tax credit has been properly computed.

74. Revenue Form 41A720-S52, "Schedule IEIA-SP, Tax Computation Schedule (For A IEIA Project of a Pass-Through Entity)", effective October 2011, is a one page form used by a pass-through entity which has entered into a tax incentive agreement for an Incentives for Energy Independence Act (IEIA) project to determine the IEIA tax credit allowed against its Kentucky

tax liability in accordance with KRS 141.421 for tax years beginning in 2011.

75. Revenue Form 41A720-S53, "Schedule KBI, Tax Credit Computation Schedule (For a KBI Project of a Corporation)", effective October 2011, is a one page form used by a corporation which has entered into an agreement for a Kentucky Business Investment Program (KBI) project to determine the tax credit allowed against its Kentucky tax liability in accordance with KRS 141.415 for tax years beginning in 2011.

76. Revenue Form 41A720-S54, "Schedule KBI-SP, Tax Computation Schedule (For A KBI Project of a Pass-Through Entity)", effective October 2011, is a one page form used by a pass-through entity which has entered into an agreement for a Kentucky Business Investment Program (KBI) project to determine the KBI tax credit allowed against its Kentucky tax liability in accordance with KRS 141.415 for tax years beginning in 2011.

77. Revenue Form 41A720-S55, "Schedule KBI-T, Tracking Schedule for a KBI Project", effective October 2011, is a one page form used by a company which has entered into an agreement for a Kentucky Business Investment Program (KBI) project to maintain a record of the wage assessment fees, approved costs, and tax credits for the duration of the agreement for tax years beginning in 2011. This information is necessary for the company to determine the limitation of the tax credit for each year of the agreement and to allow the Kentucky Department of Revenue to verify that the credit has been properly computed.

78. Revenue Form 41A720-S81, "Form 8874(K)-A, Notice of Kentucky New Markets Development Program Tax Credit and Certification", effective June 2011, is a one page form used by a qualified community development entity to provide proof to the Kentucky Department of Revenue that cash has been received from a taxpayer in exchange for the taxpayer's qualified equity investment.

79. Revenue Form 41A720-S82, "Form 8874(K)-B, Notice of Kentucky New Markets Development Program Tax Credit Recapture", effective June 2011, is a one page form used by the Kentucky Department of Revenue to notify a taxpayer of the recapture of a New Markets Development Tax Credit.

80. Revenue Form 41A725, "Form 725, Kentucky Single Member LLC Individually Owned LLET Return", effective for tax years beginning in 2011, is a two page form used by a single member LLC owned by an individual to file a LLET return as provided by KRS 141.0401.

81. Revenue Form 41A725CP, "Schedule CP, Kentucky Single Member LLC Individually Owned Composite Return Schedule", effective for tax years beginning in 2011, is a two page form used by a single individual owning multiple single member LLC entities to file multiple LLET returns as provided by KRS 141.0401.

82. Revenue Form 41A725(I), "Instructions, 2011 Kentucky Single Member LLC Individually Owned LLET Return", effective October 2011, is instructions used by a single member LLC owned individually to file a 2011 Kentucky Single Member LLC Individually Owned LLET Return and related schedules.

83. Revenue Form 41A750, "Form 750, Business Development Corporation Tax Return",

effective September 2011, is a four page form used by a qualified corporation to file a business development corporation tax return as provided by KRS 155.170 for tax years beginning in 2011.

84. Revenue Form 41A765, "Form 765, Kentucky Partnership Income and LLET Return", effective for tax years beginning in 2011, is a four page form used by a partnership organized as a LLC, LLP, or LP to file a Kentucky Partnership Income and LLET Return as provided by KRS 141.206 and 141.0401.

85. Revenue Form 41A765(I), "Instructions, 2011 Kentucky Partnership Income and LLET Return", effective October 2011, is the instructions used by a partnership organized as a LLC, LLP, or LP to file, for tax years beginning in 2011, its Kentucky Partnership Income and LLET Return and related schedules.

86. Revenue Form 41A765(K), "Form 765(K), Kentucky Schedule K For Partnerships With Economic Development Project(s)", effective October 2011, is a three page form used in lieu of the regular Form 765, Schedule K when filing a return for a partnership that has Economic Development Projects for tax years beginning in 2011.

87. Revenue Form 41A765(K-1), "Schedule K-1 (Form 765), 2011 Partner's Share of Income, Credits, Deductions, Etc.", effective for tax years beginning in 2011, is a two page form used by a partnership organized as a LLC, LLP, or LP to report each of its partner's share of income, credits, deductions, etc.

88. Revenue Form 41A800, "Corporation and Pass-Through Entity Nexus Questionnaire", effective December 2011, is a questionnaire used by a corporation or pass-through entity to determine whether the entity has nexus with the Commonwealth of Kentucky.

89. Revenue Form 12A200, "Kentucky Individual Income Tax Installment Agreement Request", effective November 2011, is a one page form used by an individual Kentucky taxpayer to apply for consideration of an installment agreement for the payment of delinquent taxes, interest, penalties and fees.

90. Revenue Form 40A100, "Application for Refund of Income Taxes", effective October 2011, is a one page form used by individuals, fiduciaries and corporations to apply for a refund of income taxes under the provisions of KRS 141.235 and Regulations 103 KAR 15:040.

91. Revenue Form 40A102, "2011 Application for Extension of Time to File Individual, General Partnership, and Fiduciary Income Tax Returns for Kentucky", effective November 2011, is a one page form used by an individual, partnership or fiduciary to request a six-month extension to file their Kentucky income tax return for tax years beginning in 2011.

92. Revenue Form 40A200, "Form PTE-WH, Kentucky Nonresident Income Tax Withholding on Distributive Share Income", effective October 2011, is a four part form used by a pass-through entity to report each of its nonresident individual or corporate partner's Kentucky net distributable share income and Kentucky tax withholding for calendar year 2011.

93. Revenue Form 40A201, "Form 740NP-WH, Kentucky Nonresident Income Tax Withholding on Distributive Share Income Report and Composite Income Tax Return", effective

October 2011, is a one page form used by a pass-through entity to report and mail with payment the tax withheld on the distributive share income of all nonresident individual and corporate partners for calendar year 2011.

94. Revenue Form 40A201ES, "Form 740NP-WH-ES, 2012 Pass-through Entity Nonresident Distributive Share Withholding Report and Composite Income Tax Voucher", effective October 2011, is a four part form used by a pass-through entity to submit payments of estimated income tax required by KRS 141.206(5) or 141.206(15) for tax years beginning in 2012.

95. Revenue Form 40A727, "Kentucky Income Tax Forms Requisition", effective October 2011, is a one page form and the official order form for all 2011 Kentucky individual tax forms and publications.

96. Revenue Form 42A003, "Withholding Kentucky Income Tax Instructions for Employers", effective August 2011, is a packet which contains instructions and forms used by employers for reporting and paying Kentucky income tax withholding.

97. Revenue Form 42A003(T), "Withholding Kentucky Income Tax 2012 Withholding Tax Tables Computer Formula", effective October 2011, is a packet which contains instructions and withholding tables used by employers for withholding Kentucky income tax.

98. Revenue Form 42A740, "Form 740, 2011 Kentucky Individual Income Tax Return Full-Year Residents Only", effective for tax years beginning in 2011, is a three page form used by full-year resident individuals to report annual income and income tax liability.

99. Revenue Form 42A740-A, "Schedule A, 2011 Kentucky Itemized Deductions", effective for tax year beginning in 2011, is a two page form used by full-year resident individuals to report itemized deductions for income tax purposes and is attached to Revenue Form 42A740.

100. Revenue Form 42A740ES, "Form 740-ES, 2012 Individual Income Tax Kentucky Estimated Tax Vouchers", effective July 2011, is a four part form used by individual taxpayers to pay their 2012 Kentucky estimated income tax in installments.

101. Revenue Form 42A740-EZ, "Form 740-EZ, 2011 Kentucky Individual Income Tax Return for Single Persons with No Dependents", effective for taxable years beginning in 2011, is a one page form to be completed by full-year resident, single individuals to report annual income and income tax liability.

102. Revenue Form 42A740(I), "Instructions, 2011 Kentucky Individual Income Tax Instructions for Forms 740 and 740-EZ", effective October 2011, is a booklet containing instructions used by resident individual taxpayers to file and report their Kentucky income tax for tax years beginning in 2011.

103. Revenue Form 42A740-J, "Schedule J, Kentucky Farm Income Averaging", effective October 2011 is a one page form used by farmers for tax years beginning in 2011 to compute Kentucky income tax if they qualify for farm income averaging.

104. Revenue Form 42A740-KNOL, "Schedule KNOL, 2011 Kentucky Net Operating Loss Schedule", effective for tax year beginning in 2011, is a one page form used by an individual, estate or trust to compute a net operating loss to be carried forward to a subsequent year.

105. Revenue Form 42A740-M, "Schedule M, 2011 Kentucky Federal Adjusted Gross Income Modifications", effective for tax years beginning in 2011, is a one page form use to report additions to and subtractions from federal adjusted gross income.

106. Revenue Form 42A740-NP, "Form 740-NP, 2011 Kentucky Income Tax Return Nonresident or Part-Year Resident", effective for tax years beginning in 2011, is a four page form used by nonresident or part-year resident individual taxpayers to report their income and income tax liability.

107. Revenue Form 42A740-NP-A, "Schedule A (Form 740-NP), 2011 Itemized Deductions", effective for tax years beginning in 2011, is a one page form used to report itemized deductions for a nonresident or part-year resident individual taxpayer and is attached to Revenue Form 42A740-NP.

108. Revenue Form 42A740-NP-ME, "Schedule ME (Form 740-NP), 2011 Moving Expense and Reimbursement", effective for tax years beginning in 2011, is a one page form used to report moving expenses and reimbursements received by a nonresident or part-year resident individual taxpayer and is attached to Revenue Form 42A740-NP.

109. Revenue Form 42A740-NP(I), "Instructions for 2011 Kentucky Form 740-NP Nonresident or Part-Year Resident Income Tax Return", effective October 2011, is a packet of instructions used by nonresident and part-year resident individual taxpayers to file and report their Kentucky income tax for tax years beginning in 2011.

110. Revenue Form 42A740-NP-R, "Form 740-NP-R, 2011 Kentucky Income Tax Return Nonresident – Reciprocal State", effective for tax years beginning in 2011, is a one page form used by a nonresident individual residing in a reciprocal state to file for a refund of Kentucky income taxes withheld by employers.

111. Revenue Form 42A740-NP(P), "2011 Kentucky Income Tax Return, Nonresident or Part-Year Resident Forms and Instructions", effective for tax years beginning in 2011, is a packet of forms and instructions used by nonresident and part-year resident individual taxpayers to file and report their Kentucky income tax.

112. Revenue Form 42A740(PKT), "2011 Kentucky Individual Income Tax Forms", effective for tax years beginning in 2011, is a packet containing forms and instructions used by resident individual taxpayers to file and report their Kentucky income tax.

113. Revenue Form 42A740-P, "Schedule P, 2011 Kentucky Pension Income Exclusion", effective for tax years beginning in 2011, is a one page form used by an individual taxpayer who received taxable pensions and retirement income from all sources greater than \$41,110.

114. Revenue Form 42A740-UTC, "Schedule UTC, Unemployment Tax Credit", effective

October 2011, is a two page form used by a taxpayer, who hires qualified unemployed Kentucky residents, to claim an unemployment tax credit against the income tax and limited liability entity tax liability for tax years beginning in 2011.

115. Revenue Form 42A740-X, "Form 740-X, Amended Kentucky Individual Income Tax Return", effective November 2011, is a two page form used by an individual taxpayer to amend a previously filed individual income tax return for years beginning in 2005 through 2011.

116. Revenue Form 42A740-S1, "Form 2210-K, 2011 Underpayment of Estimated Tax By Individuals", effective for tax years beginning in 2011, is a two page form used by an individual taxpayer to show exception and exclusion from underpayment penalty, or used in figuring the underpayment penalty and interest.

117. Revenue Form 42A740-S4, "2012 Instructions for Filing Estimated Tax Vouchers", effective October 2011, is two pages of instructions for individual taxpayers on who, when, and how to make estimated Kentucky income tax payments.

118. Revenue Form 42A740-S18, "Form 8582-K, 2011 Kentucky Passive Activity Loss Limitations", effective for tax years beginning in 2011, is a one page form used by individual taxpayers when the allowable Kentucky passive losses for the taxable year differ from allowable federal passive losses.

119. Revenue Form 42A740-S21, "Form 4972-K, 2011 Kentucky Tax on Lump-Sum Distributions", effective for tax years beginning in 2011, is a one page form used by individual income taxpayers' born before January 2, 1936 when they receive a lump-sum distribution from a qualified retirement plan.

120. Revenue Form 42A740-S22, "Form 8879-K, 2011 Kentucky Individual Income Tax Declaration for Electronic Filing", effective for calendar year 2011, is a one page form used by individual taxpayers when they E-file their Kentucky income tax return.

121. Revenue Form 42A740-S23, "Form 740-V, 2011 Kentucky Electronic Payment Voucher", effective for calendar year 2011, is a one page form used by individual taxpayers when they E-file their Kentucky income tax returns to accompany payment of any taxes due.

122. Revenue Form 42A740-S24, "Form 8863-K, 2011 Kentucky Education Tuition Tax Credit", effective for calendar year 2011, is a one page form used by individual taxpayers to claim education tax credits against their taxes imposed by KRS 141.020 and is filed with their Kentucky income tax returns.

123. Revenue Form 42A740-S25, "Form 8948-K, Preparer Explanation For Not Filing Electronically", effective for calendar year 2011, is a one page form used by a preparer to indicate the reason the return is not being filed electronically.

124. Revenue Form 42A741, "Form 741, 2011 Kentucky Fiduciary Income Tax Return", effective for tax years beginning in 2011, is a two page form used by a fiduciary to report Kentucky income to each beneficiary and to determine Kentucky income tax due of a estate, trust or pooled income fund.

125. Revenue Form 42A741-D, "Schedule D, Form 741, 2011 Kentucky Capital Gains And Losses", effective for tax years beginning in 2011, is a two page form used by a fiduciary to report capital gains and losses and is attached to the Kentucky Fiduciary Income Tax Return (Form 741).

126. Revenue Form 42A741(I), "Instructions – Form 741 Kentucky Fiduciary Income Tax Return", effective October 2011, is instructions used by a fiduciary when filing a Kentucky Fiduciary Income Tax Return for tax years beginning in 2011.

127. Revenue Form 42A741(K-1), "Schedule K-1, Form 741, 2011 Kentucky Beneficiary's Share of Income, Deductions, Credits, etc.", effective for tax years beginning in 2011, is a one page form used to report each beneficiary's share of income, deductions, credits, etc. received from an estate, trust, or pooled income fund.

128. Revenue Form 42A765-GP, "Form 765-GP, 2011 Kentucky General Partnership Income Return", effective for tax years beginning in 2011, is a three page form used by a general partnership to report income, deductions, and credits of a general partnership.

129. Revenue Form 42A765-GP(I), "Instructions – Form 765-GP, 2011 Kentucky Partnership Income Return", effective October 2011, is a packet of instructions for filing a Kentucky General Partnership Income Tax Return (Form 765-GP) for tax years beginning in 2011.

130. Revenue Form 42A765-GP(K-1), "Schedule K-1 Form 765-GP, 2011 Partner's Share of Income, Credits, Deductions, Etc.", effective for tax years beginning in 2011, is a two page form used by a general partnership to report each general partner's share of income, credits, deductions, etc. received from the general partnership.

131. Revenue Form 42A765-GP(K), "Form 765-GP(K), 2011 Kentucky Schedule K for General Partnerships with Economic Development Project(s)", effective October 2011, is a two page form used in lieu of the regular 765-GP, Schedule K, when filing a Kentucky tax return of a general partnership with economic development projects for tax years beginning in 2011.

132. Form W-2, "2011 Wage and Tax Statement", effective for calendar year 2011, is a form used by employers to report each employee's wages and Kentucky taxes withheld.

133. Revenue Form 42A806, "Transmitter Report for Filing Kentucky Wage Statements", effective October 2011, is a one page form used by employers filing Kentucky wage statements (W-2s) with the Kentucky Department of Revenue.

134. Revenue Form 42D003, "2011 W-2/K-2 Order Form", effective July 2011, is a one page form used by an employer to order Kentucky wage and tax statements (W-2/K-2).